



John T. Burnett
Vice President & General Counsel
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408
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February 28, 2025

VIA ELECTRONIC FILING

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

Re: Docket No. 20250011-EI
Petition by Florida Power & Light Company for Base Rate Increase

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company ("FPL") in the above docket are FPL's Minimum Filing Requirements prepared in compliance with 25-6.043, Florida Administrative Code.

Please let me know if you have any questions regarding this submission.

Sincerely,

s/ John T. Burnett

John T. Burnett
Vice President & General Counsel
Florida Power & Light Company

(Document 20 of 30) MFRs, 2026 Projected Test Year, Vol. 2 of 6, Section B, Rate Base

CERTIFICATE OF SERVICE

Docket 20250011-EI

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished electronically this 28th day of February 2025 to the following:

Shaw Stiller
Timothy Sparks
Florida Public Service Commission
Office of the General Counsel
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
sstiller@psc.state.fl.us
tsparks@psc.state.fl.us

Walt Trierweiler
Mary A. Wessling
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison St., Rm 812
Tallahassee, Florida 32399-1400
trierweiler.walt@leg.state.fl.us
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**Attorneys for the Citizens
of the State of Florida**

By: s/ John T. Burnett
John T. Burnett

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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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	98,507,202	24,247,036	74,260,166	7,235,884	1,541,832	793,465	83,831,348	575,222	0	84,406,570
2											
3	SEPARATION FACTOR	0.961121	0.783768	1.019029	0.956051	0.956763	0.939057	1.011691	(6.149415)	0	0.962889
4											
5	JURIS UTILITY	94,677,307	19,004,041	75,673,266	6,917,876	1,475,168	745,109	84,811,420	(3,537,278)	0	81,274,142
6											
7	COMMISSION ADJUSTMENTS	(8,411,445)	(1,423,592)	(6,987,853)	(4,904,094)	0	0	(11,891,947)	5,895,302	0	(5,996,646)
8											
9	COMPANY ADJUSTMENTS	8,498	102,633	(94,135)	(1,117)	0	0	(95,252)	(52,368)	0	(147,621)
10											
11	TOTAL ADJUSTMENTS	(8,402,947)	(1,320,959)	(7,081,989)	(4,905,211)	0	0	(11,987,200)	5,842,933		(6,144,266)
12											
13	JURIS ADJ UTILITY	86,274,360	17,683,082	68,591,278	2,012,666	1,475,168	745,109	72,824,221	2,305,655	0	75,129,876
14											
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21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
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FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY
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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	91,633,102	22,354,707	69,278,395	6,315,664	1,270,738	688,638	77,553,435	1,097,082	0	78,650,517
2											
3	SEPARATION FACTOR	0.961073	0.772765	1.021836	0.953757	0.956909	0.938716	1.014490	(2.664143)	0	0.963177
4											
5	JURIS UTILITY	88,066,069	17,274,939	70,791,130	6,023,611	1,215,981	646,435	78,677,157	(2,922,784)	0	75,754,373
6											
7	COMMISSION ADJUSTMENTS	(7,053,589)	(1,076,300)	(5,977,289)	(4,079,246)	0	0	(10,056,535)	5,300,913	0	(4,755,621)
8											
9	COMPANY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
10											
11	TOTAL ADJUSTMENTS	(7,053,589)	(1,076,300)	(5,977,289)	(4,079,246)	0	0	(10,056,535)	5,300,913	0	(4,755,621)
12											
13	JURIS ADJ UTILITY	81,012,480	16,198,639	64,813,841	1,944,365	1,215,981	646,435	68,620,623	2,378,129	0	70,998,752
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21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
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FLORIDA PUBLIC SERVICE COMMISSION

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X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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1	UTILITY PER BOOK	83,304,681	20,680,038	62,624,643	7,611,416	1,122,882	683,100	72,042,041	934,282	0	72,976,323
2											
3	SEPARATION FACTOR	0.961643	0.784812	1.020037	0.950225	0.958573	0.938110	1.010926	(2.710632)	0	0.963281
4											
5	JURIS UTILITY	80,109,384	16,229,933	63,879,451	7,232,560	1,076,364	640,822	72,829,197	(2,532,496)	0	70,296,702
6											
7	COMMISSION ADJUSTMENTS	(5,247,701)	(814,415)	(4,433,286)	(4,621,285)	(3,618)	0	(9,058,190)	4,806,869	0	(4,251,321)
8											
9	COMPANY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
10											
11	TOTAL ADJUSTMENTS	(5,247,701)	(814,415)	(4,433,286)	(4,621,285)	(3,618)	0	(9,058,190)	4,806,869	0	(4,251,321)
12											
13	JURIS ADJ UTILITY	74,861,683	15,415,519	59,446,165	2,611,275	1,072,746	640,822	63,771,007	2,274,373	0	66,045,381
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18	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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.

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DOCKET NO.: 20250011-EI

Witness: Liz Fuentes, Keith Ferguson,
Tara DuBose

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	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(101,032)	0.969171	(97,918)
5	CAPITAL LEASES	(2)	(80,212)	0.969171	(77,739)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,703,407)	0.958266	(1,632,316)
7	CAPACITY COST RECOVERY CLAUSE	(4)	(155,696)	0.959939	(149,458)
8	CAPITALIZED EXECUTIVE COMPENSATION	(5)	(71,079)	0.969171	(68,888)
9	CONSERVATION COST RECOVERY	(6)	(45,669)	1.000000	(45,669)
10	STORM PROTECTION PLAN COST RECOVERY	(7)	(6,396,062)	0.991150	(6,339,457)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(8,553,157)	0.983432	(8,411,445)
12					
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
14					
15	CAPITAL LEASES	(8)	29,755	0.969171	28,838
16	ACCUM PROV DECOMMISSIONING COSTS	(9)	7,629,062	0.959260	7,318,253
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)	(6,788,586)	0.969171	(6,579,303)
18	ASSET RETIREMENT OBLIGATION	(11)	(119,630)	0.969171	(115,942)
19	ENVIRONMENTAL COST RECOVERY	(12)	356,296	0.958266	341,426
20	CAPACITY COST RECOVERY CLAUSE	(13)	16,848	0.959939	16,173
21	CONSERVATION COST RECOVERY	(14)	17,662	1.000000	17,662
22	SOLARNOW	(15)	(10)	0.959260	(10)
23	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(16)	400,035	0.991150	396,495
24	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		1,541,431	0.923552	1,423,592
25					
26	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
27					
28	CWIP - PROJECTS EARNING AFUDC	(17)	(4,594,982)	0.947731	(4,354,804)
29	CWIP - CLAUSE PROJECTS	(18)	(554,400)	0.990783	(549,290)
30	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(5,149,382)	0.952366	(4,904,094)
31					
32					

FLORIDA PUBLIC SERVICE COMMISSION

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AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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Witness: Liz Fuentes, Keith Ferguson,
Tara DuBose

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1	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(19)	3,300	0.967712	3,193
4	ASSET RETIREMENT OBLIGATION	(20)	(8,414)	0.969171	(8,155)
5	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(21)	(68,546)	0.967712	(66,333)
6	INTEREST & DIVIDENDS RECEIVABLE	(22)	(361)	0.967712	(349)
7	JOBGING ACCOUNTS	(23)	(21,970)	0.967712	(21,261)
8	CLAUSE NET UNDERRECOVERIES	(24)	(64,880)	0.978239	(63,468)
9	POLE ATTACHMENTS RENTS RECEIVABLE	(25)	(19,332)	0.967712	(18,708)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(26)	(7,954)	0.966740	(7,690)
11	PREPAYMENTS - SWA	(27)	(23,706)	1.000000	(23,706)
12	ACCUM DEFERRED RETIREMENT BENEFITS	(28)	6,760	0.969171	6,551
13	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(29)	150,577	1.000000	150,577
14	ASSET RETIREMENT OBLIGATION	(30)	7,017,663	0.969171	6,801,317
15	GAIN ON SALE OF EMISSION ALLOWANCE	(31)	(0)	0.958266	(0)
16	JOBGING ACCOUNTS	(32)	21,381	0.967712	20,691
17	NUCLEAR COST RECOVERY	(33)	241,631	1.000000	241,631
18	ENVIRONMENTAL COST RECOVERY	(34)	(1,173,461)	0.958266	(1,124,487)
19	DEFERRED TRANSMISSION CREDIT	(35)	8,469	0.884813	7,493
20	MISCELLANEOUS DEFERRED DEBITS - FCG/CPK	(36)	(124)	0.967712	(120)
21	FUEL COST RECOVERY - INCENTIVE MECHANISM	(37)	(20,829)	0.959934	(19,995)
22	ACCUM. PROV. - FERC RATE REFUNDS	(38)	13,921	0.000000	0
23	REGULATORY LIABILITY - SWA	(39)	22,569	1.000000	22,569
24	CONSERVATION COST RECOVERY	(40)	(2,270)	1.000000	(2,270)
25	CARE TO SHARE	(41)	112	0.967712	108
26	FUEL COST RECOVERY - GPIF	(42)	(2,288)	1.000000	(2,288)
27	TOTAL WORKING CAPITAL ADJUSTMENTS		6,072,246	0.970860	5,895,302
28					
29	TOTAL COMMISSION ADJUSTMENTS		(6,088,862)	0.984855	(5,996,646)
30					
31					

FLORIDA PUBLIC SERVICE COMMISSION
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1	<u>COMPANY ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	STORM PROTECTION PLAN RETIREMENTS	(43)	9,115	0.990821	9,031
5	ENVIRONMENTAL COST RECOVERY	(44)	(556)	0.959260	(533)
6	TOTAL PLANT IN SERVICE ADJUSTMENTS		8,559	0.992872	8,498
7					
8	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
9					
10	DEPRECIATION STUDY	(45)	(67,401)	0.986672	(66,503)
11	CAPITAL RECOVERY AMORTIZATION	(46)	(3,585)	0.897534	(3,217)
12	DISMANTLEMENT STUDY	(47)	(18,258)	0.933334	(17,040)
13	STORM PROTECTION PLAN RETIREMENTS	(48)	(9,115)	0.990821	(9,031)
14	ENVIRONMENTAL COST RECOVERY	(49)	57	0.959260	55
15	STORM PROTECTION PLAN COST OF REMOVAL	(50)	(7,041)	0.979447	(6,897)
16	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		(105,342)	0.974285	(102,633)
17					
18	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
19					
20	STORM PROTECTION PLAN WIRE AND CABLE MATERIALS	(51)	(1,117)	1.000000	(1,117)
21	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(1,117)	1.000000	(1,117)
22					
23	WORKING CAPITAL ADJUSTMENTS				
24					
25	RATE CASE EXPENSES	(52)	(629)	1.000000	(629)
26	STORM PROTECTION PLAN INVENTORY	(53)	(58,475)	0.884813	(51,740)
27	TOTAL WORKING CAPITAL ADJUSTMENTS		(59,104)	0.886038	(52,368)
28					
29	TOTAL COMPANY ADJUSTMENTS		(157,004)	0.940234	(147,621)
30					
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				

Supporting Schedules:

Recap Schedules: B-1

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

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1					
2	(11) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH				
3	THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
4					
5	(12) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL				
6	EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
7					
8	(13) CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS				
9	THAT ARE BEING RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE.				
10					
11	(14) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT				
12	WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
13					
14	(15) SOLARNOW: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH SOLARNOW PROGRAM CAPITAL INVESTMENTS				
15	PER ORDER NO. PSC-2020-0508-TRF-EI, DOCKET NO.20200209-EI.				
16					
17	(16) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH				
18	CAPITAL INVESTMENTS THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
19					
20	(17) 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.				
21					
22	(18) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY,				
23	ENVIRONMENTAL, CONSERVATION, AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
24					
25	(19) MARGIN CALL CASH COLLATERAL: TO EXCLUDE FROM WORKING CAPITAL ALL MARGIN CALL CASH COLLATERAL SINCE THESE FUNDS EARN AN INTEREST RETURN				
26	OUTSIDE OF RATE BASE.				
27					
28	(20) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF				
29	ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
30					

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 20250011-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.

(\$000)

Type of Data Shown:
X Projected Test Year Ended: 12/31/26
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
Witness: Liz Fuentes, Keith Ferguson,
Tara DuBose

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(21) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
3					
4	(22) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
5					
6	(23) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER				
7	ORDER NO. 13537, DOCKET NO. 830465-EI.				
8					
9	(24) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET UNDER RECOVERED COSTS RELATED TO FPL'S COST RECOVERY CLAUSES PER				
10	ORDER NO. 13537, DOCKET NO. 830465-EI.				
11					
12	(25) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES				
13	BY OTHERS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
14					
15	(26) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED				
16	IN ORDER NO. 13537, DOCKET NO. 830465-EI.				
17					
18	(27) PREPAYMENTS - SWA: TO REMOVE FROM WORKING CAPITAL THE PREPAYMENT ASSOCIATED WITH THE SOLID WASTE AUTHORITY (SWA) PURCHASE POWER CONTRACT				
19	RECOVERED PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
20					
21	(28) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH				
22	DEFERRED EXECUTIVE COMPENSATION AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
23					
24	(29) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE.				
25	THIS REPRESENTS A FUNDED RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
26					
27	(30) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATION OF				
28	ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
29					
30					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: X Projected Test Year Ended: 12/31/26 _ 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			
DOCKET NO.: 20250011-EI			Witness: Liz Fuentes, Keith Ferguson, Tara DuBose
		(\$000)	

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(31) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES				
3	WHICH ARE RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
4					
5	(32) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS				
6	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
7					
8	(33) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY LIABILITY ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER				
9	THE NUCLEAR COST RECOVERY RULE 25-6.0423 F.A.C.				
10					
11	(34) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC:				
12	(1) REGULATORY LIABILITY ASSOCIATED WITH THE TURKEY POINT COOLING CANAL MONITORING PROGRAM.				
13	(2) REGULATORY ASSETS ASSOCIATED WITH THE CLAUSE PORTION OF UNRECOVERED BALANCES FOR THE EARLY RETIREMENT OF MARTIN THERMAL SOLAR,				
14	MANATEE UNITS 1 & 2, MARTIN UNITS 1 & 2, SCHERER UNIT 4, CRIST UNITS 4 -7, LAUDERDALE 4 & 5, SJRPP, TURKEY POINT UNIT 1, PUTNAM,				
15	FORT LAUDERDALE GT, FORT MYERS GT, PORT EVERGLADES GT AND PLANT SMITH UNITS 1 & 2.				
16	(3) REGULATORY ASSETS RELATED TO PLANT SMITH ASH POND, PLANT SCHOLZ ASH POND AND GULF CLEAN ENERGY CENTER (FORMERLY PLANT CRIST)				
17	CLOSED ASH LANDFILL PROJECT.				
18					
19	(35) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER				
20	A 40-YEAR AMORTIZATION PERIOD PER ORDER NO. PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
21					
22	(36) MISCELLANEOUS DEFERRED DEBITS - FCG/CPK: TO EXCLUDE FROM WORKING CAPITAL AMOUNT RECEIVED FROM FLORIDA CITY GAS / CHESAPEAKE UTILITIES CORP (FCG / CPK)				
23	FOR SERVICES PROVIDED PER TRANSITION SERVICE AGREEMENT.				
24					
25	(37) 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					
29					
30					

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 20250011-EI

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Witness: Liz Fuentes, Keith Ferguson,
Tara DuBose

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Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(38) ACCUM. PROV. - FERC RATE REFUNDS: TO EXCLUDE FROM WORKING CAPITAL THE ACCUMULATED PROVISION FOR RATE REFUND AND ASSOCIATED INTEREST RELATED TO				
3	FPL'S FERC OPEN ACCESS TRANSMISSION TARIFF FILING, DOCKET NO. ER24-268.				
4					
5	(39) REGULATORY LIABILITY - SWA: TO REMOVE FROM WORKING CAPITAL THE LIABILITY ASSOCIATED WITH THE SOLID WASTE AUTHORITY (SWA) PURCHASE POWER CONTRACT PER				
6	ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
7					
8	(40) CONSERVATION COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE COSTS RELATED TO ENERGY SELECT PROGRAM RECOVERED THROUGH ECCR PER				
9	ORDER NO. PSC-2021-0421-PAA-EG, DOCKET NO. 20210132-EG.				
10					
11	(41) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM AS THERE IS NO DIRECT RELATIONSHIP BETWEEN				
12	THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
13					
14	(42) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF FPL'S GENERATION PERFORMANCE INCENTIVE FACTOR (GPIF) TO BE COLLECTED				
15	FROM CUSTOMERS THROUGH THE FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
16					
17	(43) STORM PROTECTION PLAN RETIREMENTS: TO MOVE RETIREMENTS INCLUDED IN PLANT-IN-SERVICE RELATED TO STORM PROTECTION PLAN PROJECTS FROM BASE RATES TO				
18	THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
19					
20	(44) ENVIRONMENTAL COST RECOVERY: TO ALIGN RECOVERY OF ALL TURTLE NET COSTS UNDER ONE MECHANISM BY MOVING CAPITAL INVESTMENTS RELATED TO TURTLE NETS				
21	INSTALLED AT THE ST. LUCIE NUCLEAR POWER PLANT RECORDED IN PLANT-IN-SERVICE FROM BASE RATES TO THE ECRC BEGINNING JANUARY 2026.				
22					
23	(45) DEPRECIATION STUDY: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE DEPRECIATION EXPENSE RESULTING FROM				
24	FPL'S 2025 DEPRECIATION STUDY. INCLUDES DEPRECIATION RESERVES TRANSFERS BETWEEN STEAM AND OTHER PRODUCTION FUNCTIONS.				
25					
26	(46) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE				
27	RESULTING FROM CAPITAL RECOVERY SCHEDULES FOR PLANT DANIEL UNITS 1 & 2 AND 500 KV TRANSMISSION SYSTEM. THE COMPANY IS REQUESTING				
28	CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING JANUARY 2026.				
29					
30					

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 20250011-EI

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Witness: Liz Fuentes, Keith Ferguson,
Tara DuBose

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	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(47) DISMANTLEMENT STUDY: TO INCREASE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS PROPOSED IN FPL'S 2025 DISMANTLEMENT STUDY.				
3	INCLUDES DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS.				
4					
5	(48) STORM PROTECTION PLAN RETIREMENTS: TO MOVE RETIREMENTS INCLUDED IN ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO				
6	STORM PROTECTION PLAN PROJECTS FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
7					
8	(49) ENVIRONMENTAL COST RECOVERY: TO ALIGN RECOVERY OF ALL TURTLE NET-RELATED COSTS UNDER ONE MECHANISM BY MOVING ACCUMULATED DEPRECIATION AND AMORTIZATION				
9	RELATED TO TURTLE NET COSTS INSTALLED AT THE ST. LUCIE NUCLEAR POWER PLANT FROM BASE RATES TO THE ECRC BEGINNING JANUARY 2026.				
10					
11	(50) STORM PROTECTION PLAN COST OF REMOVAL: TO MOVE COST OF REMOVAL INCLUDED IN ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO STORM				
12	PROTECTION PLAN PROJECTS FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
13					
14	(51) STORM PROTECTION PLAN WIRE AND CABLE MATERIALS: TO MOVE WIRE AND CABLE MATERIALS INCLUDED IN CONSTRUCTION WORK IN PROGRESS RELATED TO				
15	STORM PROTECTION PLAN PROJECTS FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
16					
17	(52) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT FPL'S PROPOSED AMORTIZATION, WHICH IS				
18	REQUESTED OVER A FOUR-YEAR PERIOD.				
19					
20	(53) STORM PROTECTION PLAN INVENTORY: TO MOVE INVENTORY RELATED TO STORM PROTECTION PLAN PROJECTS FROM BASE RATES				
21	TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
22					
23					
24					
25					
26					
27					
28					
29					
30					

2026 Projected Test Year

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

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_ Historical Test Year Ended: / /

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(110,049)	0.969346	(106,675)
5	CAPITAL LEASES	(2)	(80,212)	0.969346	(77,753)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,676,434)	0.958266	(1,606,469)
7	CAPACITY COST RECOVERY CLAUSE	(4)	(157,280)	0.959939	(150,980)
8	CAPITALIZED EXECUTIVE COMPENSATION	(5)	(66,414)	0.969346	(64,378)
9	CONSERVATION COST RECOVERY	(6)	(44,221)	1.000000	(44,221)
10	SOLARNOW	(7)	(28,571)	0.958901	(27,397)
11	STORM PROTECTION PLAN COST RECOVERY	(8)	(5,020,144)	0.991150	(4,975,716)
12	TOTAL PLANT IN SERVICE ADJUSTMENTS		(7,183,325)	0.981939	(7,053,589)
13					
14	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
15					
16	CAPITAL LEASES	(9)	29,469	0.969346	28,565
17	ACCUM PROV DECOMMISSIONING COSTS	(10)	7,436,174	0.958901	7,130,558
18	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(11)	(6,788,586)	0.969346	(6,580,487)
19	ASSET RETIREMENT OBLIGATION	(12)	(103,672)	0.969346	(100,494)
20	ENVIRONMENTAL COST RECOVERY	(13)	300,713	0.958266	288,163
21	CAPACITY COST RECOVERY CLAUSE	(14)	16,951	0.959939	16,272
22	CONSERVATION COST RECOVERY	(15)	17,415	1.000000	17,415
23	SOLARNOW	(16)	25,542	0.958901	24,493
24	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(17)	254,063	0.991150	251,815
25	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		1,188,071	0.905923	1,076,300
26					
27	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
28					
29	CWIP - PROJECTS EARNING AFUDC	(18)	(3,644,905)	0.940339	(3,427,444)
30	CWIP - CLAUSE PROJECTS	(19)	(658,201)	0.990277	(651,802)
31	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(4,303,106)	0.947977	(4,079,246)
32					
33					
34					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them. (\$000)	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Prior Year Ended: 12/31/25 _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u>
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			Witness: Liz Fuentes, Tara B. DuBose
DOCKET NO.: 20250011-EI			

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(20)	3,300	0.967069	3,191
4	ASSET RETIREMENT OBLIGATION	(21)	(8,414)	0.969346	(8,156)
5	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(22)	(64,496)	0.967069	(62,372)
6	INTEREST & DIVIDENDS RECEIVABLE	(23)	(361)	0.967069	(349)
7	JOBGING ACCOUNTS	(24)	(21,539)	0.967069	(20,830)
8	CLAUSE NET UNDERRECOVERIES	(25)	(14,551)	1.046337	(15,225)
9	POLE ATTACHMENTS RENTS RECEIVABLE	(26)	(19,315)	0.967069	(18,679)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(27)	(8,113)	0.966263	(7,839)
11	PREPAYMENTS - SWA	(28)	(26,700)	1.000000	(26,700)
12	ACCUM DEFERRED RETIREMENT BENEFITS	(29)	8,201	0.969346	7,949
13	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(30)	16,523	1.000000	16,523
14	ASSET RETIREMENT OBLIGATION	(31)	7,010,720	0.969346	6,795,813
15	GAIN ON SALE OF EMISSION ALLOWANCE	(32)	(0)	0.958266	(0)
16	JOBGING ACCOUNTS	(33)	20,962	0.967069	20,272
17	NUCLEAR COST RECOVERY	(34)	241,631	1.000000	241,631
18	ENVIRONMENTAL COST RECOVERY	(35)	(1,246,639)	0.958266	(1,194,611)
19	INDIANTOWN TRANSACTION	(36)	(25,083)	0.959939	(24,078)
20	DEFERRED TRANSMISSION CREDIT	(37)	8,738	0.884850	7,731
21	STORM DEFICIENCY RECOVERY	(38)	(397,571)	1.000000	(397,571)
22	MISCELLANEOUS DEFERRED DEBITS - FCG/CPK	(39)	(124)	0.967069	(119)
23	FUEL COST RECOVERY - INCENTIVE MECHANISM	(40)	(29,461)	0.959628	(28,271)
24	ACCUM. PROV. - FERC RATE REFUNDS	(41)	13,921	0.000000	0
25	REGULATORY LIABILITY – SWA	(42)	25,420	1.000000	25,420
26	CONSERVATION COST RECOVERY	(43)	(6,811)	1.000000	(6,811)
27	CARE TO SHARE	(44)	112	0.967069	108
28	FUEL COST RECOVERY – GPIF	(45)	(6,111)	1.000000	(6,111)
29	TOTAL WORKING CAPITAL ADJUSTMENTS		5,474,238	0.968338	5,300,913
30					
31	TOTAL COMMISSION ADJUSTMENTS		(4,824,123)	0.985800	(4,755,621)
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
34					

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Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
3					
4	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE ASSETS ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
5					
6	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES THAT				
7	ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
8					
9	(4) CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED				
10	THROUGH THE CAPACITY COST RECOVERY CLAUSE.				
11					
12	(5) CAPITALIZED EXECUTIVE COMPENSATION: TO REMOVE FROM PLANT IN SERVICE THE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT				
13	WITH ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
14					
15	(6) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED				
16	THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
17					
18	(7) SOLARNOW: TO EXCLUDE FROM PLANT IN SERVICE THE INVESTMENTS IN FPL'S SOLARNOW PROGRAM PER ORDER NO. PSC-2020-0508-TRF-EI, DOCKET NO.20200209-EI.				
19					
20	(8) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH				
21	THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
22					
23	(9) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS				
24	ALSO REMOVED FROM RATE BASE.				
25					
26	(10) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF				
27	FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
28					
29	(11) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION				
30	PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
31					
32	(12) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH				
33	THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
34					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them. (\$000)	Type of Data Shown: _ Projected Test Year Ended: __/__/_ X Prior Year Ended: 12/31/25 _ Historical Test Year Ended: __/__/_ Witness: Liz Fuentes, Tara B. DuBose
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			
DOCKET NO.: 20250011-EI			

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(13) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH				
3	ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
4					
5	(14) CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS				
6	THAT ARE BEING RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE.				
7					
8	(15) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS				
9	BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
10					
11	(16) SOLARNOW: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH SOLARNOW PROGRAM CAPITAL INVESTMENTS				
12	PER ORDER NO. PSC-2020-0508-TRF-EI, DOCKET NO.20200209-EI.				
13					
14	(17) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS THAT				
15	ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
16					
17	(18) 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.				
18					
19	(19) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY, ENVIRONMENTAL,				
20	CONSERVATION, AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
21					
22	(20) 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.				
23					
24	(21) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF				
25	ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
26					
27	(22) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
28					
29	(23) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
30					
31	(24) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER				
32	ORDER NO. 13537, DOCKET NO. 830465-EI.				
33					
34	(25) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET UNDER RECOVERED COSTS RELATED TO FPL'S COST RECOVERY CLAUSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them. (\$000)	Type of Data Shown: _ Projected Test Year Ended: __/__/__ X Prior Year Ended: 12/31/25 _ Historical Test Year Ended: __/__/__
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			
DOCKET NO.: 20250011-EI			Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(26) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS PER				
3	ORDER NO. 13537, DOCKET NO. 830465-EI.				
4					
5	(27) 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.				
6					
7	(28) PREPAYMENTS - SWA: TO REMOVE FROM WORKING CAPITAL THE PREPAYMENT ASSOCIATED WITH THE SOLID WASTE AUTHORITY (SWA) PURCHASE POWER CONTRACT RECOVERED PER				
8	ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
9					
10	(29) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION AND ASSOCIATED				
11	INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
12					
13	(30) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS REPRESENTS A FUNDED				
14	RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
15					
16	(31) ASSET RETIREMENT OBLIGATION : TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATION OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
17					
18	(32) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED				
19	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
20					
21	(33) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS				
22	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
23					
24	(34) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY LIABILITY ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR COST RECOVERY				
25	RULE 25-6.0423 F.A.C.				
26					
27	(35) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC:				
28	(1) REGULATORY LIABILITY ASSOCIATED WITH THE TURKEY POINT COOLING CANAL MONITORING PROGRAM.				
29	(2) REGULATORY ASSETS ASSOCIATED WITH THE CLAUSE PORTION OF UNRECOVERED BALANCES FOR THE EARLY RETIREMENT OF MARTIN THERMAL SOLAR,				
30	MANATEE UNITS 1 & 2, MARTIN UNITS 1 & 2, SCHERER UNIT 4, CRIST UNITS 4 -7, LAUDERDALE 4 & 5, SJRPP, TURKEY POINT UNIT 1, PUTNAM,				
31	FORT LAUDERDALE GT, FORT MYERS GT, PORT EVERGLADES GT AND PLANT SMITH UNITS 1 & 2.				
32	(3) REGULATORY ASSETS RELATED TO PLANT SMITH ASH POND, PLANT SCHOLZ ASH POND AND GULF CLEAN ENERGY CENTER (FORMERLY PLANT CRIST)				
33	CLOSED ASH LANDFILL PROJECT.				
34					
35					

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		(\$000)	Witness: Liz Fuentes, Tara B. DuBose
DOCKET NO.: 20250011-EI			

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Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(36) INDIANTOWN TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
3	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				
4					
5	(37) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40-YEAR AMORTIZATION PERIOD				
6	PER ORDER NO. PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
7					
8	(38) STORM DEFICIENCY RECOVERY: TO INCLUDE IN WORKING CAPITAL INCREMENTAL STORM COSTS RELATED TO HURRICANES DEBBY, HELENE, AND MILTON UNTIL				
9	RECOVERY BEGINS IN EARLY 2025 PER ORDER NO. PSC-2024-0503-PCO-EI, DOCKET NO. 20240149-EI.				
10					
11	(39) MISCELLANEOUS DEFERRED DEBITS - FCG/CPK: TO EXCLUDE FROM WORKING CAPITAL AMOUNT RECEIVED FROM FLORIDA CITY GAS / CHESAPEAKE UTILITIES CORP (FCG / CPK)				
12	FOR SERVICES PROVIDED PER TRANSITION SERVICE AGREEMENT.				
13					
14	(40) FUEL COST RECOVERY - INCENTIVE MECHANISM: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF FPL'S INCENTIVE MECHANISM COLLECTED FROM CUSTOMERS				
15	THROUGH FPL'S FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
16					
17	(41) ACCUM. PROV. - RATE REFUNDS: TO EXCLUDE FROM WORKING CAPITAL THE ACCUMULATED PROVISION FOR RATE REFUND AND ASSOCIATED INTEREST RELATED TO				
18	FPL'S FERC OPEN ACCESS TRANSMISSION TARIFF FILING, DOCKET NO. ER24-268.				
19					
20	(42) REGULATORY LIABILITY - SWA: TO REMOVE FROM WORKING CAPITAL THE LIABILITY ASSOCIATED WITH THE SOLID WASTE AUTHORITY (SWA) PURCHASE POWER CONTRACT PER				
21	ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
22					
23	(43) CONSERVATION COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE COSTS RELATED TO ENERGY SELECT PROGRAM RECOVERED THROUGH ECCR PER				
24	ORDER NO. PSC-2021-0421-PAA-EG, DOCKET NO. 20210132-EG.				
25					
26	(44) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM AS THERE IS NO DIRECT RELATIONSHIP BETWEEN				
27	THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
28					
29	(45) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF FPL'S GENERATION PERFORMANCE INCENTIVE FACTOR (GPIF) TO BE COLLECTED FROM CUSTOMERS THROUGH				
30	THE FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
31					
32					
33					
34					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
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X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes,
Tara DuBose

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1	COMMISSION ADJUSTMENTS				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(111,512)	0.969884	(108,154)
5	CAPITAL LEASES	(2)	(79,920)	0.969884	(77,513)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,343,144)	0.959104	(1,288,215)
7	CAPACITY COST RECOVERY CLAUSE	(4)	(150,891)	0.960813	(144,978)
8	CAPITALIZED EXECUTIVE COMPENSATION	(5)	(62,922)	0.969884	(61,027)
9	CONSERVATION COST RECOVERY	(6)	(43,572)	1.000000	(43,572)
10	SOLARNOW	(7)	(29,907)	0.956312	(28,600)
11	STORM PROTECTION PLAN COST RECOVERY	(8)	(3,537,774)	0.988090	(3,495,641)
12	TOTAL PLANT IN SERVICE ADJUSTMENTS		(5,359,643)	0.979114	(5,247,701)
13					
14	PLANT HELD FOR FUTURE USE ADJUSTMENTS				
15					
16	NORTH ESCAMBIA PROPERTY	(9)	(3,731)	0.969884	(3,618)
17	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS		(3,731)	0.969884	(3,618)
18					
19	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
20					
21	CAPITAL LEASES	(10)	27,811	0.969884	26,974
22	ACCUM PROV DECOMMISSIONING COSTS	(11)	6,949,460	0.960086	6,672,081
23	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(12)	(6,458,905)	0.969884	(6,264,386)
24	ASSET RETIREMENT OBLIGATION	(13)	(96,436)	0.969884	(93,532)
25	ENVIRONMENTAL COST RECOVERY	(14)	291,254	0.959104	279,343
26	CAPACITY COST RECOVERY CLAUSE	(15)	16,649	0.960813	15,996
27	CONSERVATION COST RECOVERY	(16)	18,238	1.000000	18,238
28	SOLARNOW	(17)	21,304	0.955740	20,361
29	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(18)	140,962	0.988090	139,283
30	OTHER RATE CASE ADJUSTMENTS	(19)	56	1.000000	56
31	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		910,394	0.894574	814,415
32					
33	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
34					
35	CWIP - PROJECTS EARNING AFUDC	(20)	(3,917,293)	0.932699	(3,653,654)
36	CWIP - CLAUSE PROJECTS	(21)	(988,419)	0.978795	(967,459)
37	SOLARNOW	(22)	(177)	0.969884	(172)
38	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(4,905,889)	0.941987	(4,621,285)

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

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DOCKET NO.: 20250011-EI

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	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(23)	2,175	0.967030	2,103
4	ASSET RETIREMENT OBLIGATION	(24)	(11,083)	0.969884	(10,749)
5	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(25)	(60,549)	0.967030	(58,553)
6	INTEREST & DIVIDENDS RECEIVABLE	(26)	(389)	0.967030	(376)
7	JOBGING ACCOUNTS	(27)	(21,619)	0.967030	(20,906)
8	CLAUSE NET UNDERRECOVERIES	(28)	(384,672)	1.008531	(387,953)
9	POLE ATTACHMENTS RENTS RECEIVABLE	(29)	(19,996)	0.967030	(19,337)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(30)	(8,039)	0.965649	(7,763)
11	PREPAYMENTS - SWA	(31)	(29,694)	1.000000	(29,694)
12	ACCUM DEFERRED RETIREMENT BENEFITS	(32)	9,046	0.969795	8,773
13	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(33)	33,445	1.000000	33,445
14	ASSET RETIREMENT OBLIGATION	(34)	6,677,996	0.969884	6,476,879
15	CEDAR BAY TRANSACTION	(35)	(45,395)	0.960813	(43,616)
16	GAIN ON SALE OF EMISSION ALLOWANCE	(36)	0	0.959104	0
17	JOBGING ACCOUNTS	(37)	19,731	0.967030	19,081
18	NUCLEAR COST RECOVERY	(38)	241,631	1.000000	241,631
19	ENVIRONMENTAL COST RECOVERY	(39)	(1,309,114)	0.959104	(1,255,577)
20	INDIANTOWN TRANSACTION	(40)	(75,250)	0.960813	(72,301)
21	DEFERRED TRANSMISSION CREDIT	(41)	9,006	0.883328	7,956
22	MISCELLANEOUS DEFERRED DEBITS - FCG/CPK	(42)	(275)	1.000000	(275)
23	FUEL COST RECOVERY - INCENTIVE MECHANISM	(43)	(31,888)	0.955540	(30,470)
24	ACCUM. PROV. - FERC RATE REFUNDS	(44)	8,442	0.000000	0
25	CEDAR BAY TRANSACTION	(45)	365	0.960813	351
26	REGULATORY LIABILITY – SWA	(46)	28,271	1.000000	28,271
27	CONSERVATION COST RECOVERY	(47)	(11,352)	1.000000	(11,352)
28	TEMPORARY CASH INVESTMENTS	(48)	(59,592)	0.967030	(57,628)
29	CARE TO SHARE	(49)	4,311	0.967030	4,169
30	COVID-19 REGULATORY ASSET	(50)	(2,200)	0.960813	(2,114)
31	FUEL COST RECOVERY – GPIF	(51)	(7,124)	1.000000	(7,124)
32	TOTAL WORKING CAPITAL ADJUSTMENTS		4,956,188	0.969872	4,806,869
33					
34	TOTAL COMMISSION ADJUSTMENTS		(4,402,681)	0.965621	(4,251,321)

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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Tara DuBose

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1					
2	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
3					
4	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE ASSETS ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
5					
6	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES THAT				
7	ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
8					
9	(4) CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED				
10	THROUGH THE CAPACITY COST RECOVERY CLAUSE.				
11					
12	(5) CAPITALIZED EXECUTIVE COMPENSATION: TO REMOVE FROM PLANT IN SERVICE THE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT				
13	WITH ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
14					
15	(6) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED				
16	THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
17					
18	(7) SOLARNOW: TO EXCLUDE FROM PLANT IN SERVICE THE INVESTMENTS IN FPL'S SOLARNOW PROGRAM PER ORDER NO. PSC-2020-0508-TRF-EI, DOCKET NO.20200209-EI.				
19					
20	(8) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH				
21	THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
22					
23	(9) NORTH ESCAMBIA PROPERTY: TO REMOVE FROM PLANT HELD FOR FUTURE USE THE COSTS RELATED TO A PORTION OF THE NORTH ESCAMBIA PROPERTY PER ORDER NO. PSC-12-0179-FOF-EI.				
24					
25	(10) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS				
26	ALSO REMOVED FROM RATE BASE.				
27					
28	(11) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF				
29	FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
30					
31	(12) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION				
32	PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
33					
34					

FLORIDA PUBLIC SERVICE COMMISSION

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Tara DuBose

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(13) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH				
4	THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
5					
6	(14) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH				
7	ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
8					
9	(15) CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS				
10	THAT ARE BEING RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE.				
11					
12	(16) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS				
13	BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
14					
15	(17) SOLARNOW: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH SOLARNOW PROGRAM CAPITAL INVESTMENTS				
16	PER ORDER NO. PSC-2020-0508-TRF-EI, DOCKET NO.20200209-EI.				
17					
18	(18) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS THAT				
19	ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
20					
21	(19) OTHER RATE CASE ADJUSTMENTS: REFLECTS AN ADJUSTMENT TO-ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT				
22	APPROVED IN ORDER NO. PSC-2021-0446-S-EI, DOCKET NO. 20210015-EI.				
23					
24	(20) 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.				
25					
26	(21) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY, ENVIRONMENTAL,				
27	CONSERVATION, AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
28					
29	(22) SOLARNOW: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS THE INVESTMENTS IN FPL'S SOLARNOW PROGRAM PER ORDER NO. PSC-2020-0508-TRF-EI, DOCKET NO.20200209-EI.				
30					
31	(23) 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.				
32					
33					
34					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes,
Tara DuBose

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(24) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF				
3	ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
4					
5	(25) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
6					
7	(26) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
8					
9	(27) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER				
10	ORDER NO. 13537, DOCKET NO. 830465-EI.				
11					
12	(28) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET UNDER RECOVERED COSTS RELATED TO FPL'S COST RECOVERY CLAUSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
13					
14	(29) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS PER				
15	ORDER NO. 13537, DOCKET NO. 830465-EI.				
16					
17	(30) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED IN				
18	ORDER NO. 13537, DOCKET NO. 830465-EI.				
19					
20	(31) PREPAYMENTS - SWA: TO REMOVE FROM WORKING CAPITAL THE PREPAYMENT ASSOCIATED WITH THE SOLID WASTE AUTHORITY (SWA) PURCHASE POWER CONTRACT RECOVERED PER				
21	ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
22					
23	(32) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION AND ASSOCIATED				
24	INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
25					
26	(33) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS REPRESENTS A FUNDED				
27	RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
28					
29	(34) ASSET RETIREMENT OBLIGATION : TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATION OF ELECTRIC GENERATION PLANTS				
30	PER FPSC RULE 25-14.014 F.A.C.				
31					
32	(35) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
33	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
34					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes,
Tara DuBose

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(36) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED				
3	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
4					
5	(37) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS				
6	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
7					
8	(38) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY LIABILITY ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR COST RECOVERY				
9	RULE 25-6.0423 F.A.C.				
10					
11	(39) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC:				
12	(1) REGULATORY LIABILITY ASSOCIATED WITH THE TURKEY POINT COOLING CANAL MONITORING PROGRAM.				
13	(2) REGULATORY ASSETS ASSOCIATED WITH THE CLAUSE PORTION OF UNRECOVERED BALANCES FOR THE EARLY RETIREMENT OF MARTIN THERMAL SOLAR,				
14	MANATEE UNITS 1 & 2, MARTIN UNITS 1 & 2, SCHERER UNIT 4, CRIST UNITS 4 -7, LAUDERDALE 4 & 5, SJRPP, TURKEY POINT UNIT 1, PUTNAM,				
15	FORT LAUDERDALE GT, FORT MYERS GT, PORT EVERGLADES GT AND PLANT SMITH UNITS 1 & 2.				
16	(3) REGULATORY ASSETS RELATED TO PLANT SMITH ASH POND, PLANT SCHOLZ ASH POND AND GULF CLEAN ENERGY CENTER (FORMERLY PLANT CRIST)				
17	CLOSED ASH LANDFILL PROJECT.				
18					
19	(40) INDIANTOWN TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
20	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				
21					
22	(41) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40-YEAR AMORTIZATION PERIOD				
23	PER ORDER NO. PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
24					
25	(42) MISCELLANEOUS DEFERRED DEBITS - FCG/CPK: TO EXCLUDE FROM WORKING CAPITAL AMOUNT RECEIVED FROM FLORIDA CITY GAS / CHESAPEAKE UTILITIES CORP (FCG / CPK)				
26	FOR SERVICES PROVIDED PER TRANSITION SERVICE AGREEMENT.				
27					
28	(43) FUEL COST RECOVERY - INCENTIVE MECHANISM: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF FPL'S INCENTIVE MECHANISM COLLECTED FROM CUSTOMERS				
29	THROUGH FPL'S FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
30					
31	(44) ACCUM. PROV. - RATE REFUNDS: TO EXCLUDE FROM WORKING CAPITAL THE ACCUMULATED PROVISION FOR RATE REFUND AND ASSOCIATED INTEREST RELATED TO				
32	FPL'S FERC OPEN ACCESS TRANSMISSION TARIFF FILING, DOCKET NO. ER24-268.				
33					
34					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ X Historical Test Year Ended: 12/31/24
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		
DOCKET NO.: 20250011-EI	(\$000)	Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1					
2	(45) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE LIABILITY RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
3	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
4					
5	(46) REGULATORY LIABILITY - SWA: TO REMOVE FROM WORKING CAPITAL THE LIABILITY ASSOCIATED WITH THE SOLID WASTE AUTHORITY (SWA) PURCHASE POWER CONTRACT PER				
6	ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
7					
8	(47) CONSERVATION COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE COSTS RELATED TO ENERGY SELECT PROGRAM RECOVERED THROUGH ECCR PER				
9	ORDER NO. PSC-2021-0421-PAA-EG, DOCKET NO. 20210132-EG.				
10					
11	(48) TEMPORARY CASH INVESTMENTS: TO EXCLUDE FROM WORKING CAPITAL ALL TEMPORARY CASH INVESTMENTS SINCE THESE INVESTMENTS EARN AN INTEREST RETURN OUTSIDE OF RATE BASE.				
12					
13	(49) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM AS THERE IS NO DIRECT RELATIONSHIP BETWEEN THIS LIABILITY				
14	AND THE PROVISION OF ELECTRIC SERVICE.				
15					
16	(50) COVID-19 REGULATORY ASSET: TO REMOVE FROM WORKING CAPITAL THE AMORTIZED PORTION OF THE COVID-19 REGULATORY ASSET PER ORDER NO. PSC-2021-0267-S-PU, DOCKET NO. 20200151-EI.				
17					
18	(51) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF FPL'S GENERATION PERFORMANCE INCENTIVE FACTOR (GPIF) TO BE COLLECTED FROM CUSTOMERS THROUGH				
19	THE FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
20					
21					
22					
23					
24					
25					
26					
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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: 12/31/26
_ Prior Year Ended: _/_/_
_ Historical Test Year Ended: _/_/_

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Ina Laney

	(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 RB WC CS ORP NEU
1		UTILITY PLANT															
2																	
3	101 & 106	ELECTRIC PLANT IN SERVICE	94,792,318	95,906,883	96,115,704	96,941,244	97,182,942	97,475,057	98,050,262	99,119,040	99,352,998	99,668,976	100,624,065	101,661,916	102,713,906	98,396,563	RB
4	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
5	105 & 106.5	ELECTRIC PLANT HELD FOR FUTURE USE	1,308,537	1,300,737	1,364,671	1,378,620	1,357,273	1,672,276	1,674,219	1,675,784	1,677,729	1,679,034	1,675,759	1,656,189	1,622,985	1,541,832	RB
6	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	6,488,361	6,296,367	6,683,524	7,123,825	7,186,535	7,453,921	7,525,037	7,268,924	7,622,469	8,044,529	7,822,968	7,476,016	7,074,019	7,235,884	RB
7	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(23,323,079)	(23,408,903)	(23,543,314)	(23,697,468)	(23,830,696)	(23,962,562)	(24,145,299)	(24,314,496)	(24,507,094)	(24,721,822)	(24,931,214)	(25,148,724)	(25,315,248)	(24,219,225)	RB
8	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	RB
9	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMN	(25,968)	(26,275)	(26,582)	(26,890)	(27,197)	(27,504)	(27,812)	(28,119)	(28,426)	(28,734)	(29,041)	(29,348)	(29,656)	(27,812)	RB
10	120.1	NUC FUEL IN PROCESS	507,390	567,282	614,210	626,751	527,846	452,365	453,029	453,029	458,453	458,687	534,316	595,605	607,575	527,426	RB
11	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	628,487	628,487	628,487	628,487	685,540	721,910	721,910	721,910	721,910	721,910	721,910	721,910	721,910	690,366	RB
12	120.4	SPENT NUCLEAR FUEL	49,167	49,167	49,167	49,167	53,986	103,603	103,603	103,603	103,603	103,603	49,617	0	0	62,945	RB
13	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(462,923)	(477,345)	(488,733)	(499,887)	(463,442)	(474,555)	(488,905)	(503,612)	(518,320)	(532,595)	(493,372)	(458,043)	(472,807)	(487,272)	RB
14		UTILITY PLANT	80,072,931	80,947,040	81,507,774	82,184,489	82,783,428	83,525,151	83,976,684	84,606,702	84,993,961	85,504,228	86,085,648	86,586,161	87,033,324	83,831,348	
15																	
16		OTHER PROPERTY AND INVESTMENTS															
17																	
18	106.2, 107.2 & 121	NONUTILITY PROPERTY	21,266	21,263	21,254	21,240	21,219	21,199	21,180	21,161	21,142	21,121	21,100	21,078	21,082	21,177	NEU
19	122	ACCUM PROV FOR DEPR-NUC UTILITY PROPTY	(2,405)	(2,464)	(2,523)	(2,583)	(2,642)	(2,702)	(2,762)	(2,821)	(2,881)	(2,941)	(3,001)	(3,060)	(3,121)	(2,762)	NEU
20	123	INVESTMENT IN ASSOCIATED COMPANIES	569,635	578,124	586,612	595,101	603,590	612,079	620,567	629,056	637,545	646,033	654,522	663,011	671,499	620,567	NEU
21	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
22	128	OTHER SPECIAL FUNDS	7,053,020	7,067,962	7,194,920	7,209,485	7,224,627	7,239,803	7,255,013	7,270,257	7,285,537	7,299,721	7,315,069	7,330,452	7,346,120	7,237,845	ORP
23		OTHER PROPERTY AND INVESTMENTS	7,641,516	7,664,885	7,800,263	7,823,244	7,846,794	7,870,379	7,893,998	7,917,654	7,941,342	7,963,934	7,987,690	8,011,481	8,035,581	7,876,828	
24																	
25		CURRENT AND ACCRUED ASSETS															
26																	
27	131	CASH	22,204	19,204	16,204	13,204	10,204	7,204	0	0	0	0	0	0	0	6,786	RB
28	134	OTHER SPECIAL DEPOSITS	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	RB
29	135	WORKING FUNDS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	RB
30	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
31	142	CUSTOMER ACCOUNTS RECEIVABLE	1,011,060	1,078,028	956,466	925,844	966,068	1,051,278	1,180,199	1,297,706	1,360,493	1,394,252	1,303,732	1,160,731	1,095,563	1,137,032	RB
32	143	OTHER ACCOUNTS RECEIVABLE	154,213	164,335	143,754	135,120	146,256	147,333	150,491	152,313	147,194	148,724	149,961	151,074	161,339	150,162	RB
33	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	NEU
34	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(6,423)	(5,345)	(4,946)	(5,170)	(5,408)	(5,883)	(7,090)	(8,308)	(9,624)	(10,519)	(10,125)	(9,037)	(7,335)	(7,324)	RB
35	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
36	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	66,424	66,900	67,423	68,126	68,873	69,659	70,335	71,047	71,734	72,331	65,624	66,102	66,521	68,546	RB
37	151	FUEL STOCK	242,064	239,391	237,567	238,113	238,664	239,145	239,815	238,406	236,998	236,672	237,135	237,812	237,586	238,413	RB
38	154	PLANT MATERIALS AND OPERATING SUPPLIES	1,109,697	1,112,789	1,098,563	1,094,563	1,096,110	1,098,256	1,100,008	1,102,071	1,103,667	1,103,550	1,105,065	1,106,052	1,117,588	1,103,691	RB
39	158.1	ALLOWANCE INVENTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
40	163	STORES EXPENSE UNDISTRIBUTED	727	(3,471)	(4,315)	(5,920)	(5,587)	(2,590)	(360)	(4,491)	(5,300)	(6,169)	7,542	12,709	741	(1,288)	RB
41	165	PREPAYMENTS	107,494	109,998	102,575	95,161	104,422	124,906	117,707	110,471	103,032	95,365	88,122	131,375	105,383	107,385	RB
42	171	INTEREST & DIVIDENDS RECEIVABLE	361	361	361	361	361	361	361	361	361	361	361	361	361	361	RB
43	172	RENTS RECEIVABLE	25,914	22,078	20,872	21,022	22,271	9,728	24,174	19,752	14,982	14,995	14,032	15,356	26,145	19,332	RB
44	173	ACCRUED UTILITY REVENUES	386,401	336,461	309,759	342,403	365,519	429,083	456,089	469,829	489,186	437,743	415,834	366,897	364,152	397,643	RB
45	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	21,053	21,624	21,692	21,423	21,920	22,068	22,085	22,903	23,181	22,886	21,523	21,777	21,474	21,970	RB
46	175 & 176	DERIVATIVE ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
47		CURRENT AND ACCRUED ASSETS	3,146,359	3,167,523	2,971,144	2,949,418	3,034,842	3,195,718	3,358,984	3,477,230	3,541,073	3,515,362	3,403,975	3,266,378	3,194,688	3,247,900	
48																	
49		DEFERRED DEBITS															
50																	
51	181	UNAMORTIZED DEBT EXPENSE	210,761	226,643	225,002	223,361	243,563	241,892	240,252	238,612	236,973	235,333	233,693	232,053	230,413	232,196	CS
52	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	2,035,390	2,021,916	2,008,442	1,994,967	1,981,493	1,968,019	1,954,545	1,941,070	1,927,596	1,914,122	1,900,648	1,887,174	1,873,699	1,954,545	RB, CS
53	182.3	OTHER REGULATORY ASSETS	4,539,650	4,561,356	4,593,476	4,616,416	4,625,460	4,617,812	4,579,368	4,554,617	4,550,834	4,510,083	4,478,884	4,457,290	4,433,047	4,547,561	
54	183	PRELIM SURVEY & INVESTIGATION CHARGES	215,324	199,294	205,062	210,845	216,628	222,404	228,187	215,976	221,752	227,534	233,316	239,091	244,519	221,533	RB
55	184	CLEARING ACCOUNTS	33	33	33	33	33	33	33	33	33	33	33	33	33	33	RB
56	185	TEMPORARY FACILITIES	885	885	885	885	885	885	885	885	885	885	885	885	885	885	RB
57	186	MISCELLANEOUS DEFERRED DEBITS	2,412,555	2,396,236	2,401,227	2,409,000	2,413,217	2,421,234	2,417,089	2,402,570	2,410,557	2,418,505	2,426,481	2,437,646	2,445,734	2,416,312	RB
58	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	14	11	9	6	4	1	(2)	(4)	(4)	(4)	(4)	(4)	(4)	1	RB
59	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
60	189	UNAMORT LOSS ON REACQUIRED DEBT	53,809	53,090	52,579	52,068	51,556	51,045	50,534	50,023	49,512	49,000	48,489	47,978	47,484	50,536	CS
61	190	ACCUMULATED DEFERRED INCOME TAXES	1,825,042	1,890,963	1,953,186	1,995,923	1,999,669	2,095,836	2,112,573	2,214,246	2,322,944	2,218,910	2,297,360	2,360,775	1,850,614	2,087,542	CS
62		DEFERRED DEBITS	11,293,263	11,350,428	11,439,900	11,503,504	11,532,508	11,619,162	11,583,466	11,618,028	11,721,081	11,574,401	11,619,785	11,662,921	11,126,426	11,511,144	
63																	
64		TOTAL ASSETS AND OTHER DEBITS	102,154,069	103,129,876	103,719,082	104,460,656	105,197,572	106,210,409	106,813,132	107,619,613	108,197,457	108,557,926	109,097,098	109,526,941	109,390,020	106,467,219	
65																	

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: 12/31/26

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Ina Laney

DOCKET NO.: 20250011-EI

	(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 RB WC CS ORP NEU
1		PROPRIETARY CAPITAL															
2																	
3	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
4	219	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	212	212	212	212	212	212	212	212	212	212	212	212	212	212	CS
5	211	MISCELLANEOUS PAID IN CAPITAL	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	CS
6	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
7	216	UNAPPROPRIATED RETAINED EARNINGS	(19,963,596)	(20,241,582)	(20,491,708)	(20,799,871)	(19,631,950)	(20,046,643)	(20,503,561)	(21,011,880)	(21,523,913)	(21,974,670)	(22,364,725)	(22,642,037)	(22,898,891)	(21,084,233)	CS
8		PROPRIETARY CAPITAL	(45,352,581)	(45,630,568)	(45,890,693)	(46,188,857)	(45,020,936)	(45,435,629)	(45,892,547)	(46,400,865)	(46,912,898)	(47,363,655)	(47,753,711)	(48,031,022)	(48,287,877)	(46,473,218)	
9																	
10		LONG TERM DEBT															
11																	
12	221	BONDS	(23,732,746)	(25,732,746)	(25,592,200)	(25,592,200)	(28,092,200)	(27,592,200)	(27,592,200)	(27,592,200)	(27,592,200)	(27,592,200)	(27,592,200)	(27,592,200)	(27,592,200)	(26,883,054)	CS
13	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
14	224	OTHER LONG-TERM DEBT	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	CS
15	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
16	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	47,547	47,200	46,852	46,505	46,157	45,813	45,472	45,132	44,791	44,450	44,109	43,768	43,427	45,479	CS
17		LONG TERM DEBT	(27,039,795)	(29,040,142)	(28,899,944)	(28,900,291)	(31,400,639)	(30,900,983)	(30,901,324)	(30,901,664)	(30,902,005)	(30,902,346)	(30,902,687)	(30,903,028)	(30,903,369)	(30,192,170)	
18																	
19		OTHER NONCURRENT LIABILITIES															
20																	
21	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(31,906)	(31,882)	(31,858)	(31,835)	(31,811)	(31,787)	(31,763)	(31,739)	(31,715)	(31,691)	(31,667)	(31,644)	(31,620)	(31,763)	CS
22	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(150,018)	(150,019)	(150,020)	(150,151)	(150,283)	(150,415)	(150,546)	(150,678)	(150,810)	(150,942)	(151,075)	(151,207)	(151,339)	(150,577)	RB
23	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(7,468)	(9,542)	(11,616)	(13,691)	(15,765)	(17,839)	(19,913)	(21,988)	(24,062)	(26,136)	(28,211)	(30,285)	(32,359)	(19,913)	RB
24	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(77,026)	(76,236)	(75,447)	(74,657)	(73,868)	(73,078)	(72,289)	(71,500)	(70,710)	(69,921)	(69,131)	(70,064)	(69,275)	(72,554)	RB
25	228.4	ACCUM PROVISION - OPERATING RESERVES	(208,811)	(209,245)	(209,679)	(210,113)	(210,548)	(210,982)	(211,416)	(211,850)	(212,284)	(212,719)	(213,153)	(213,587)	(214,021)	(211,416)	RB
26	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	RB
27	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,342,733)	(2,350,139)	(2,357,569)	(2,365,025)	(2,372,505)	(2,380,010)	(2,387,541)	(2,395,096)	(2,402,677)	(2,410,283)	(2,417,914)	(2,425,571)	(2,433,253)	(2,387,717)	RB
28		OTHER NONCURRENT LIABILITIES	(2,831,484)	(2,840,586)	(2,849,713)	(2,858,995)	(2,868,302)	(2,877,634)	(2,886,991)	(2,896,374)	(2,905,781)	(2,915,215)	(2,924,673)	(2,935,880)	(2,945,390)	(2,887,463)	
29																	
30		CURRENT AND ACCRUED LIABILITIES															
31																	
32	231	NOTES PAYABLE	(2,103,409)	(159,714)	(824,030)	(1,212,180)	(548,911)	(1,211,288)	(1,408,400)	(1,216,640)	(1,317,062)	(948,514)	(997,989)	(1,797,696)	(1,690,208)	(1,187,388)	CS
33	232	ACCOUNTS PAYABLE	(919,287)	(1,055,210)	(936,861)	(901,254)	(900,232)	(990,969)	(959,819)	(1,051,307)	(928,465)	(976,941)	(934,218)	(1,044,723)	(959,126)	(966,032)	RB
34	232.8, 234.7	ACCOUNTS PAYABLE - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
35	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
36	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	RB
37	235	CUSTOMER DEPOSITS	(702,764)	(705,986)	(709,259)	(712,583)	(715,928)	(719,273)	(722,641)	(726,031)	(729,402)	(732,781)	(736,150)	(739,561)	(743,029)	(722,722)	CS
38	236	TAXES ACCRUED	(200,966)	(296,664)	(359,432)	(410,258)	(442,070)	(575,720)	(708,152)	(873,202)	(1,031,428)	(1,038,708)	(1,181,035)	(349,282)	(155,060)	(586,306)	RB
39	237	INTEREST ACCRUED	(275,050)	(374,572)	(327,874)	(367,071)	(345,566)	(389,191)	(330,022)	(388,359)	(363,251)	(411,818)	(327,914)	(381,901)	(336,677)	(355,328)	RB
40	241	TAX COLLECTIONS PAYABLE	(130,969)	(118,565)	(107,923)	(105,751)	(110,728)	(116,610)	(132,705)	(142,792)	(143,044)	(142,671)	(174,955)	(151,758)	(133,589)	(131,897)	RB
41	242	MISC CURRENT AND ACCRUED LIABILITIES	(793,715)	(1,046,549)	(911,833)	(827,907)	(812,404)	(906,103)	(753,843)	(854,773)	(725,480)	(840,934)	(832,537)	(824,737)	(836,853)	(843,667)	RB
42	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	CS
43	244	DERIVATIVE LIABILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
44		CURRENT AND ACCRUED LIABILITIES	(5,190,293)	(3,821,392)	(4,241,345)	(4,601,137)	(3,939,970)	(4,973,287)	(5,079,713)	(5,317,236)	(5,302,264)	(5,156,499)	(5,248,930)	(5,353,789)	(4,918,674)	(4,857,271)	
45																	
46		DEFERRED CREDITS															
47																	
48	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,458)	(4,339)	(4,878)	(4,883)	(4,313)	(4,313)	(4,205)	(5,022)	(4,985)	(5,244)	(4,632)	(4,831)	(4,548)	(4,666)	RB
49	253	OTHER DEFERRED CREDITS	(315,912)	(313,343)	(312,479)	(318,571)	(316,469)	(315,605)	(301,373)	(299,271)	(298,407)	(284,159)	(282,057)	(281,194)	(285,303)	(301,857)	RB
50	254	OTHER REGULATORY LIABILITIES	(8,693,480)	(8,679,430)	(8,653,908)	(8,638,139)	(8,627,478)	(8,617,847)	(8,604,951)	(8,596,927)	(8,604,161)	(8,608,834)	(8,601,513)	(8,578,900)	(8,549,919)	(8,619,653)	RB, CS
51	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(1,025,892)	(1,022,509)	(1,019,125)	(1,015,742)	(1,012,359)	(1,008,976)	(1,005,593)	(1,002,210)	(998,827)	(995,443)	(992,060)	(988,677)	(985,294)	(1,005,593)	CS
52	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(19,527)	(19,490)	(19,452)	(19,414)	(19,376)	(19,340)	(19,304)	(19,268)	(19,232)	(19,197)	(19,161)	(19,125)	(19,089)	(19,306)	RB
53	257	UNAMORT GAIN ON REACQUIRED DEBT	(61)	(65)	(69)	(73)	(77)	(81)	(85)	(89)	(93)	(97)	(101)	(105)	(109)	(113)	CS
54	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(11,680,587)	(11,758,023)	(11,837,496)	(11,914,583)	(11,987,692)	(12,056,764)	(12,117,103)	(12,180,754)	(12,248,880)	(12,307,322)	(12,367,668)	(12,430,495)	(12,490,557)	(12,105,994)	CS
55		DEFERRED CREDITS	(21,739,917)	(21,797,189)	(21,847,388)	(21,911,377)	(21,967,726)	(22,022,878)	(22,052,557)	(22,103,474)	(22,174,508)	(22,220,210)	(22,267,097)	(22,303,222)	(22,334,710)	(22,057,096)	
56																	
57		TOTAL LIABILITIES AND OTHER CREDITS	(102,154,069)	(103,129,876)	(103,719,082)	(104,460,656)	(105,197,572)	(106,210,409)	(106,813,132)	(107,619,613)	(108,197,457)	(108,557,926)	(109,097,098)	(109,526,941)	(109,390,020)	(106,467,219)	
58																	
59		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
60																	
61		NOTE: THE BALANCE SHEET PRESENTED ON THIS MFR IS ON A TOTAL SYSTEM BASIS AND DOES NOT CONTAIN ANY COMMISSION OR COMPANY ADJUSTMENTS.															
62																	
63		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 X Prior Year Ended: 12/31/25
 _ Historical Test Year Ended: __/__/__

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000)

Witness: Ina Laney

DOCKET NO.: 20250011-EI

	(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	101 & 106	ELECTRIC PLANT IN SERVICE	87,312,060	89,330,924	89,838,749	90,259,952	90,536,077	90,848,400	91,668,123	91,960,362	92,657,901	92,910,306	93,691,237	93,985,593	94,792,318	91,522,462	RB
4	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
5	105 & 106.5	ELECTRIC PLANT HELD FOR FUTURE USE	1,203,547	1,152,429	1,219,382	1,222,641	1,240,735	1,301,126	1,303,606	1,306,322	1,309,697	1,319,558	1,322,201	1,309,810	1,308,537	1,270,738	RB
6	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	7,055,144	5,686,057	5,587,624	5,954,938	6,265,062	6,466,881	6,112,874	6,444,662	6,270,423	6,635,844	6,422,054	6,713,707	6,488,361	6,315,664	RB
7	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(21,552,595)	(21,573,251)	(21,675,515)	(21,829,746)	(21,961,689)	(22,117,098)	(22,263,396)	(22,433,215)	(22,610,734)	(22,799,454)	(22,995,073)	(23,162,738)	(23,323,079)	(22,330,583)	RB
8	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	RB
9	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMNT	(22,280)	(22,587)	(22,894)	(23,202)	(23,509)	(23,816)	(24,124)	(24,431)	(24,738)	(25,046)	(25,353)	(25,660)	(25,968)	(24,124)	RB
10	120.1	NUC FUEL IN PROCESS	450,529	494,763	494,866	501,217	417,082	442,099	442,754	459,578	465,441	469,830	431,494	469,939	507,390	465,152	RB
11	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	593,246	593,246	593,246	593,246	619,484	619,484	619,484	619,484	619,484	619,484	628,487	628,487	628,487	613,488	RB
12	120.4	SPENT NUCLEAR FUEL	163,267	102,196	102,196	102,196	108,797	61,139	61,139	61,139	61,139	61,139	49,167	49,167	49,167	79,373	RB
13	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(528,515)	(481,324)	(493,861)	(504,593)	(463,100)	(429,492)	(443,089)	(457,139)	(471,190)	(483,614)	(434,544)	(448,501)	(462,923)	(469,376)	RB
14		UTILITY PLANT	74,785,043	75,393,093	75,754,433	76,387,288	76,849,580	77,279,363	77,588,012	78,047,402	78,388,064	78,818,685	79,200,310	79,630,445	80,072,931	77,553,435	
15																	
16		OTHER PROPERTY AND INVESTMENTS															
17																	
18	106.2, 107.2 & 121	NONUTILITY PROPERTY	21,831	21,914	21,960	21,984	21,972	21,965	21,956	21,781	21,774	21,763	21,745	21,729	21,266	21,819	NEU
19	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(2,404)	(2,465)	(2,528)	(2,592)	(2,656)	(2,720)	(2,783)	(2,846)	(2,910)	(2,973)	(3,037)	(3,100)	(3,163)	(2,856)	NEU
20	123	INVESTMENT IN ASSOCIATED COMPANIES	484,512	490,944	497,568	504,231	510,981	517,839	524,885	531,489	539,742	547,034	554,388	562,104	569,635	525,824	NEU
21	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
22	128	OTHER SPECIAL FUNDS	6,877,803	6,892,344	6,906,917	6,920,956	6,935,596	6,950,269	6,964,976	6,979,716	6,994,489	7,008,148	7,022,988	7,037,862	7,053,020	6,965,006	ORP
23		OTHER PROPERTY AND INVESTMENTS	7,381,742	7,402,736	7,423,917	7,444,580	7,465,893	7,487,354	7,509,034	7,530,677	7,553,273	7,574,149	7,596,262	7,618,774	7,641,516	7,509,993	
24																	
25		CURRENT AND ACCRUED ASSETS															
26																	
27	131	CASH	66,516	61,793	57,500	54,204	51,204	48,204	45,204	42,204	39,204	36,204	33,204	30,204	22,204	45,219	RB
28	134	OTHER SPECIAL DEPOSITS	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	5,169	RB
29	135	WORKING FUNDS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	RB
30	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
31	142	CUSTOMER ACCOUNTS RECEIVABLE	939,580	984,556	916,061	842,874	896,113	1,005,557	1,114,362	1,222,008	1,314,114	1,328,942	1,272,868	1,086,836	1,011,060	1,071,918	RB
32	143	OTHER ACCOUNTS RECEIVABLE	180,628	184,174	169,063	174,601	177,078	180,287	183,773	183,734	155,311	154,649	155,606	155,724	154,213	169,911	RB
33	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	NEU
34	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,602)	(5,791)	(5,206)	(5,275)	(5,037)	(5,117)	(5,642)	(6,351)	(7,534)	(8,677)	(8,709)	(7,778)	(6,423)	(6,549)	RB
35	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
36	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	61,224	61,694	62,209	62,903	63,640	64,416	65,083	65,786	66,463	67,053	65,539	66,010	66,424	64,496	RB
37	151	FUEL STOCK	239,490	239,286	240,307	241,420	243,074	244,550	244,405	243,448	242,657	242,430	242,697	243,029	242,064	242,220	RB
38	154	PLANT MATERIALS AND OPERATING SUPPLIES	1,116,669	1,115,267	1,094,051	1,097,525	1,099,414	1,102,122	1,108,978	1,110,224	1,106,272	1,107,597	1,103,336	1,104,719	1,109,697	1,105,836	RB
39	158.1	ALLOWANCE INVENTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
40	163	STORES EXPENSE UNDISTRIBUTED	712	(3,403)	(4,230)	(5,804)	(5,478)	(2,539)	(353)	(4,403)	(5,196)	(6,048)	7,394	12,460	727	(1,243)	RB
41	165	PREPAYMENTS	109,621	112,072	104,789	97,516	106,590	126,668	119,606	112,506	105,208	97,686	90,580	133,961	107,494	109,561	RB
42	171	INTEREST & DIVIDENDS RECEIVABLE	361	361	361	361	361	361	361	361	361	361	361	361	361	361	RB
43	172	RENTS RECEIVABLE	26,652	21,329	20,872	21,022	22,271	9,728	23,943	20,002	14,982	14,995	14,032	15,356	25,914	19,315	RB
44	173	ACCURED UTILITY REVENUES	349,857	340,694	291,294	343,616	376,684	429,731	461,940	477,313	483,629	429,368	391,457	364,289	386,401	394,329	RB
45	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	20,640	21,200	21,267	21,003	21,490	21,635	21,652	22,454	22,726	22,437	21,101	21,350	21,053	21,539	RB
46	175 & 176	DERIVATIVE ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
47		CURRENT AND ACCRUED ASSETS	3,109,518	3,138,401	2,973,507	2,951,136	3,052,575	3,230,772	3,388,480	3,494,455	3,543,366	3,492,167	3,394,636	3,231,691	3,146,359	3,242,082	
48																	
49		DEFERRED DEBITS															
50																	
51	181	UNAMORTIZED DEBT EXPENSE	215,340	213,524	227,434	225,574	223,919	222,267	220,615	218,962	217,310	215,658	214,005	212,353	210,761	218,286	CS
52	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	2,197,081	2,183,606	2,170,132	2,156,658	2,143,184	2,129,709	2,116,235	2,102,761	2,089,287	2,075,813	2,062,338	2,048,864	2,035,390	2,116,235	RB
53	182.3	OTHER REGULATORY ASSETS	4,792,834	4,911,385	5,036,510	5,105,883	5,200,264	5,163,277	5,035,546	4,884,314	4,742,860	4,613,778	4,509,380	4,512,645	4,539,650	4,849,871	RB, CS
54	183	PRELIM SURVEY & INVESTIGATION CHARGES	179,321	178,115	184,091	186,477	183,469	189,460	195,445	192,743	198,728	204,718	203,460	209,383	215,324	193,903	RB
55	184	CLEARING ACCOUNTS	33	33	33	33	33	33	33	33	33	33	33	33	33	33	RB
56	185	TEMPORARY FACILITIES	885	885	885	885	885	885	885	885	885	885	885	885	885	885	RB
57	186	MISCELLANEOUS DEFERRED DEBITS	2,533,515	2,544,007	2,545,118	2,375,917	2,356,174	2,371,604	2,372,886	2,353,258	2,363,722	2,375,777	2,385,828	2,399,450	2,412,555	2,414,601	RB
58	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	45	43	40	38	35	32	30	27	25	22	19	17	14	30	RB
59	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
60	189	UNAMORT LOSS ON REACQUIRED DEBT	60,086	59,541	58,995	58,450	57,904	57,359	56,814	56,268	55,723	55,194	54,666	54,137	53,609	56,827	CS
61	190	ACCUMULATED DEFERRED INCOME TAXES	1,771,188	1,805,780	1,838,739	1,810,963	1,860,885	1,914,699	1,919,058	1,964,200	2,013,062	1,878,352	1,920,343	1,974,238	1,825,042	1,884,350	CS
62		DEFERRED DEBITS	11,750,328	11,896,919	12,061,978	11,920,878	12,026										

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:
_ Projected Test Year Ended: _/_/_
X Prior Year Ended: 12/31/25
_ Historical Test Year Ended: _/_/_

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

	(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 RB WC CS ORP NE
1		PROPRIETARY CAPITAL															
2																	
3 201		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
4 219		GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	212	212	212	212	212	212	212	212	212	212	212	212	212	212	CS
5 211		MISCELLANEOUS PAID IN CAPITAL	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	(24,019,870)	CS
6 214		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
7 216		UNAPPROPRIATED RETAINED EARNINGS	(15,188,433)	(15,633,011)	(16,030,761)	(16,432,792)	(16,740,113)	(17,181,884)	(17,630,753)	(18,106,450)	(18,593,967)	(19,019,449)	(19,397,342)	(19,705,883)	(19,963,596)	(17,663,418)	CS
8		PROPRIETARY CAPITAL	(40,577,419)	(41,021,996)	(41,419,747)	(41,821,777)	(42,129,099)	(42,570,870)	(43,019,739)	(43,495,435)	(43,982,952)	(44,408,435)	(44,786,327)	(45,094,868)	(45,352,581)	(43,052,403)	
9																	
10		LONG TERM DEBT															
11																	
12 221		BONDS	(23,652,746)	(23,652,746)	(25,432,746)	(25,432,746)	(24,332,746)	(24,332,746)	(24,332,746)	(24,332,746)	(24,332,746)	(24,332,746)	(24,332,746)	(24,332,746)	(23,732,746)	(24,351,208)	CS
13 223		ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
14 224		OTHER LONG-TERM DEBT	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	CS
15 225		UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
16 226		UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	51,872	51,496	51,120	50,744	50,388	50,032	49,675	49,319	48,963	48,607	48,251	47,895	47,547	49,685	CS
17		LONG TERM DEBT	(26,955,470)	(26,955,846)	(28,736,222)	(28,736,598)	(27,636,954)	(27,637,310)	(27,637,666)	(27,638,022)	(27,638,379)	(27,638,735)	(27,639,091)	(27,639,447)	(27,039,795)	(27,656,118)	
18																	
19		OTHER NONCURRENT LIABILITIES															
20																	
21 227		OBLIGATIONS UNDER CAPITAL LEASES-NONCURREN	(32,193)	(32,169)	(32,145)	(32,121)	(32,097)	(32,073)	(32,049)	(32,025)	(32,002)	(31,978)	(31,954)	(31,930)	(31,906)	(32,049)	CS
22 228.1		ACCUM PROVISION - PROPERTY INSURANCE	(9)	(10)	(10)	(11)	(12)	(13)	(14)	(14)	(15)	(16)	(17)	(16,645)	(150,018)	(16,523)	RB
23 228.2		ACCUM PROVISION - INJURIES & DAMAGES	(21,045)	(19,914)	(18,782)	(17,651)	(16,519)	(15,388)	(14,256)	(13,125)	(11,994)	(10,862)	(9,731)	(8,599)	(7,468)	(14,256)	RB
24 228.3		ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(85,922)	(84,999)	(84,076)	(83,154)	(82,231)	(81,308)	(80,385)	(79,462)	(78,539)	(77,616)	(76,694)	(75,770)	(74,847)	(80,722)	RB
25 228.4		ACCUM PROVISION - OPERATING RESERVES	(203,600)	(204,035)	(204,469)	(204,903)	(205,337)	(205,771)	(206,206)	(206,640)	(207,074)	(207,508)	(207,942)	(208,377)	(208,811)	(206,206)	RB
26 229		ACCUMULATED PROVISION FOR RATE REFUNDS	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	(13,523)	RB
27 230		ASSET RETIREMENT OBLIGATION - LIABILITY	(2,252,992)	(2,260,411)	(2,267,855)	(2,275,323)	(2,282,817)	(2,290,336)	(2,297,879)	(2,305,448)	(2,313,042)	(2,320,662)	(2,327,994)	(2,335,351)	(2,342,733)	(2,297,911)	RB
28		OTHER NONCURRENT LIABILITIES	(2,609,283)	(2,615,059)	(2,620,860)	(2,626,685)	(2,632,536)	(2,638,411)	(2,644,312)	(2,650,238)	(2,656,189)	(2,662,165)	(2,667,854)	(2,673,795)	(2,679,746)	(2,685,697)	
29																	
30		CURRENT AND ACCRUED LIABILITIES															
31																	
32 231		NOTES PAYABLE	(1,880,208)	(1,936,001)	(338,727)	(604,236)	(2,066,077)	(2,136,917)	(2,052,176)	(1,581,263)	(1,349,453)	(977,897)	(726,478)	(1,220,699)	(2,103,409)	(1,459,503)	CS
33 232		ACCOUNTS PAYABLE	(864,391)	(922,216)	(808,319)	(782,226)	(815,035)	(846,042)	(877,350)	(947,665)	(881,146)	(920,092)	(870,316)	(993,412)	(919,287)	(880,577)	RB
34 232.8, 234.7		ACCOUNTS PAYABLE - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
35 233		NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
36 234		ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	(58,806)	RB
37 235		CUSTOMER DEPOSITS	(668,420)	(671,273)	(674,024)	(676,725)	(679,424)	(682,161)	(684,922)	(687,701)	(690,545)	(693,437)	(696,474)	(699,601)	(702,764)	(685,190)	CS
38 236		TAXES ACCRUED	(166,953)	(288,571)	(376,019)	(394,963)	(482,184)	(646,841)	(749,472)	(948,376)	(1,143,933)	(1,042,681)	(1,212,942)	(470,985)	(200,966)	(624,991)	RB
39 237		INTEREST ACCRUED	(244,429)	(336,527)	(341,936)	(374,997)	(326,378)	(353,437)	(268,349)	(363,784)	(322,975)	(354,781)	(320,216)	(347,391)	(275,050)	(325,404)	RB
40 241		TAX COLLECTIONS PAYABLE	(128,401)	(116,241)	(105,807)	(103,678)	(108,556)	(114,324)	(130,103)	(139,992)	(140,239)	(139,874)	(171,524)	(148,782)	(130,969)	(129,115)	RB
41 242		MISC CURRENT AND ACCRUED LIABILITIES	(1,474,818)	(1,454,411)	(1,209,870)	(948,184)	(824,137)	(706,960)	(645,283)	(711,710)	(674,752)	(721,068)	(769,845)	(793,715)	(899,828)	(899,828)	RB
42 243		OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	(5,326)	CS
43 244		DERIVATIVE LIABILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
44		CURRENT AND ACCRUED LIABILITIES	(5,491,751)	(5,789,371)	(3,918,835)	(3,949,140)	(5,365,923)	(5,550,815)	(5,471,787)	(5,444,623)	(5,267,174)	(4,955,898)	(4,783,149)	(4,714,847)	(5,190,293)	(5,068,739)	
45																	
46		DEFERRED CREDITS															
47																	
48 252		CUSTOMER ADVANCES FOR CONSTRUCTION	(4,371)	(4,254)	(4,783)	(4,788)	(4,228)	(4,228)	(4,123)	(4,924)	(4,887)	(5,141)	(4,541)	(4,736)	(4,458)	(4,574)	RB
49 253		OTHER DEFERRED CREDITS	(317,425)	(317,374)	(319,079)	(329,658)	(330,124)	(331,829)	(319,517)	(319,983)	(321,688)	(307,390)	(307,856)	(309,561)	(315,912)	(319,030)	RB
50 254		OTHER REGULATORY LIABILITIES	(8,852,889)	(8,830,366)	(8,816,189)	(8,789,777)	(8,778,961)	(8,758,319)	(8,736,477)	(8,716,375)	(8,697,979)	(8,728,909)	(8,733,539)	(8,719,035)	(8,693,480)	(8,758,792)	RB, CS
51 255		ACCUM DEFERRED INVESTMENT TAX CREDIT	(1,066,631)	(1,063,239)	(1,059,847)	(1,056,455)	(1,053,063)	(1,049,671)	(1,046,279)	(1,042,887)	(1,039,495)	(1,036,103)	(1,032,711)	(1,029,319)	(1,025,892)	(1,046,276)	CS
52 256		DEFERRED GAINS DISPOSITION UTILITY PLANT	(20,018)	(19,976)	(19,934)	(19,892)	(19,850)	(19,808)	(19,766)	(19,724)	(19,684)	(19,643)	(19,604)	(19,566)	(19,527)	(19,769)	RB
53 257		UNAMORT GAIN ON REACQUIRED DEBT	(200)	(185)	(170)	(154)	(139)	(123)	(108)	(92)	(83)	(77)	(72)	(66)	(61)	(118)	CS
54 281, 282, 283		ACCUM DEF INCOME TAX-ACC EL AMORT PROP	(11,131,174)	(11,213,484)	(11,298,172)	(11,368,959)	(11,443,923)	(11,485,430)	(11,503,298)	(11,513,682)	(11,525,829)	(11,542,735)	(11,567,421)	(11,621,065)	(11,680,587)	(11,453,520)	CS
55		DEFERRED CREDITS	(21,392,707)	(21,448,878)	(21,518,173)	(21,569,682)	(21,630,289)	(21,649,409)	(21,629,568)	(21,617,668)	(21,621,644)	(21,639,999)	(21,665,745)	(21,703,348)	(21,739,917)	(21,602,079)	
56																	
57		TOTAL LIABILITIES AND OTHER CREDITS	(97,026,630)	(97,831,149)	(98,213,836)	(98,703,882)	(99,394,800)	(100,046,814)	(100,403,072)	(100,845,986)	(101,166,337)	(101,305,231)	(101,542,166)	(101,892,915)	(102,154,069)	(100,040,530)	
58																	
59		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
60																	
61		NOTE: THE BALANCE SHEET PRESENTED ON THIS MFR IS ON A TOTAL SYSTEM BASIS AND DOES NOT CONTAIN ANY COMMISSION OR COMPANY ADJUSTMENTS.															
62																	
63		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															

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

Type of Data Shown:
_ Projected Test Year Ended: _/ _/ _
_ Prior Year Ended: _/ _/ _
X Historical Test Year Ended: 12/31/24

DOCKET NO.: 20250011-EI

(\$000)

Witness: Liz Fuentes

(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 RB WC CS ORP NEU
1		UTILITY PLANT															
2																	
3	101 & 106	ELECTRIC PLANT IN SERVICE	79,306,569	80,221,832	80,431,178	82,669,365	82,974,645	83,250,676	83,529,467	83,745,112	84,002,672	84,333,324	84,541,844	85,596,186	86,919,666	83,194,041	RB
4	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
5	105 & 106.5	ELECTRIC PLANT HELD FOR FUTURE USE	1,221,838	1,148,812	1,149,433	1,093,928	1,102,630	1,102,630	1,106,645	1,106,855	1,107,372	1,121,846	1,119,195	1,084,855	1,131,425	1,122,882	RB
6	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	8,541,867	7,650,619	7,971,174	6,283,585	6,564,200	6,929,570	7,317,431	7,750,627	8,005,232	8,117,548	8,387,870	7,971,965	7,456,723	7,611,416	RB
7	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(20,638,680)	(19,965,104)	(20,100,480)	(20,156,212)	(20,281,823)	(20,376,826)	(20,522,885)	(20,677,834)	(20,835,182)	(21,011,035)	(21,177,251)	(21,336,957)	(21,494,565)	(20,659,603)	RB
8	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	RB
9	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMN	(18,592)	(18,899)	(19,206)	(19,514)	(19,821)	(20,128)	(20,436)	(20,743)	(21,050)	(21,358)	(21,665)	(21,972)	(22,280)	(20,436)	RB
10	120.1	NUC FUEL IN PROCESS	461,867	479,852	480,332	491,408	508,098	525,899	546,254	490,753	497,958	502,453	469,516	484,539	450,509	491,480	RB
11	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	604,535	604,538	604,539	604,552	604,555	604,579	604,404	599,936	599,936	599,916	591,585	591,630	582,777	599,806	RB
12	120.4	SPENT NUCLEAR FUEL	58,829	58,829	58,829	58,829	58,829	58,829	58,829	61,071	61,071	61,071	115,888	54,817	106,943	67,128	RB
13	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(437,217)	(450,045)	(462,798)	(473,430)	(485,638)	(497,043)	(512,586)	(467,803)	(481,555)	(492,142)	(502,073)	(452,397)	(464,360)	(475,314)	RB
14		UTILITY PLANT	69,211,656	69,841,073	70,223,641	70,663,151	71,136,315	71,688,625	72,217,763	72,698,613	73,047,094	73,322,263	73,635,549	74,083,305	74,777,479	72,042,041	
15																	
16		OTHER PROPERTY AND INVESTMENTS															
17																	
18	106.2, 107.2 & 121	NONUTILITY PROPERTY	22,182	22,159	21,243	21,221	21,198	21,175	21,153	21,130	21,108	21,085	23,855	23,833	23,810	21,935	NEU
19	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(2,713)	(2,770)	(1,929)	(1,975)	(2,022)	(2,069)	(2,116)	(2,162)	(2,209)	(2,256)	(2,303)	(2,349)	(2,396)	(2,251)	NEU
20	123	INVESTMENT IN ASSOCIATED COMPANIES	369,633	379,007	378,868	433,532	439,133	444,735	444,249	450,371	457,317	464,285	471,329	478,740	486,512	438,285	NEU
21	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
22	128	OTHER SPECIAL FUNDS	6,058,653	6,069,773	6,097,320	6,380,071	6,397,488	6,412,194	6,515,634	6,526,607	6,568,493	6,834,127	6,850,275	6,856,104	6,883,703	6,496,188	ORP
23		OTHER PROPERTY AND INVESTMENTS	6,447,755	6,468,169	6,495,503	6,832,849	6,855,797	6,876,035	6,978,920	6,995,947	7,044,709	7,317,241	7,343,156	7,356,327	7,391,629	6,954,157	
24																	
25		CURRENT AND ACCRUED ASSETS															
26																	
27	131	CASH	69,757	39,639	48,977	36,239	71,015	144,994	166,141	134,797	164,659	227,268	138,627	143,667	132,626	116,800	RB
28	134	OTHER SPECIAL DEPOSITS	5,009	5,009	5,009	5,043	5,043	5,043	5,043	5,043	5,043	5,169	5,169	4,317	5,361	5,023	RB
29	135	WORKING FUNDS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	RB
30	136	TEMPORARY CASH INVESTMENTS	1,100	732,500	2,600	400	2,100	1,600	3,300	4,800	3,900	12,700	3,100	5,900	700	59,592	RB
31	142	CUSTOMER ACCOUNTS RECEIVABLE	1,069,250	969,074	904,395	896,095	822,310	903,895	1,075,055	1,107,070	1,119,840	1,159,144	1,089,797	1,031,789	828,568	998,176	RB
32	143	OTHER ACCOUNTS RECEIVABLE	188,988	193,745	198,313	201,667	195,812	212,850	224,241	229,009	221,923	163,600	170,981	175,072	166,257	195,574	RB
33	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(0)	(0)	(0)	(0)	(5)	NEU
34	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,157)	(5,491)	(4,679)	(4,703)	(4,514)	(5,284)	(5,964)	(7,640)	(9,112)	(10,407)	(11,031)	(9,624)	(7,666)	(7,175)	RB

2026 Projected Test Year

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

— Projected Test Year Ended: _/_/_
 — Prior Year Ended: _/_/_
 X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000)

Witness: Liz Fuentes

DOCKET NO.: 20250011-EI

	(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 RB WC CS ORP NEU
1	145		NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
2	146		ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	70,450	49,534	50,057	47,916	52,890	51,289	47,810	55,289	57,150	60,466	84,297	68,714	91,278	60,549	RB
3	151		FUEL STOCK	243,661	242,539	233,236	232,222	225,677	226,012	231,074	240,162	236,743	233,088	233,435	234,215	239,154	234,709	RB
4	154		PLANT MATERIALS AND OPERATING SUPPLIES	1,093,762	1,098,651	1,102,787	1,107,717	1,119,735	1,129,877	1,127,542	1,130,999	1,119,094	1,112,280	1,095,990	1,061,715	1,069,643	1,105,369	RB
5	158.1		ALLOWANCE INVENTORY	52	52	3	0	0	0	0	0	0	0	0	0	0	8	RB
6	163		STORES EXPENSE UNDISTIBUTED	699	(3,336)	(4,147)	(5,690)	(5,370)	(2,489)	(347)	(4,317)	(5,094)	(5,930)	(8,122)	(4,785)	603	(3,717)	RB
7	165		PREPAYMENTS	115,277	122,328	115,902	117,952	124,879	144,060	140,611	127,276	117,213	100,021	92,762	124,740	117,281	120,023	RB
8	171		INTEREST & DIVIDENDS RECEIVABLE	932	313	389	211	112	216	1,730	258	168	361	193	37	135	389	RB
9	172		RENTS RECEIVABLE	27,386	20,582	20,872	21,022	22,271	9,728	24,681	19,277	14,982	14,995	16,020	17,082	31,050	19,996	RB
10	173		ACCRUED UTILITY REVENUES	626,569	640,500	585,966	620,563	614,766	718,581	717,394	747,200	765,558	762,357	701,311	666,808	569,120	672,053	RB
11	174		MISCELLANEOUS CURRENT AND ACCRUED ASSETS	20,236	20,784	20,850	20,591	21,068	21,211	21,227	22,014	22,281	24,556	22,270	21,965	21,619		RB
12	175 & 176		DERIVATIVE ASSETS	26,529	21,359	18,643	13,756	25,746	85,033	57,602	31,165	36,253	31,976	35,363	35,190	39,703	35,255	RB
13			CURRENT AND ACCRUED ASSETS	3,552,493	4,147,776	3,299,166	3,310,996	3,293,534	3,646,610	3,837,133	3,842,396	3,870,593	3,889,086	3,672,449	3,577,107	3,305,778	3,634,240	
14			DEFERRED DEBITS															
15																		
16																		
17	181		UNAMORTIZED DEBT EXPENSE	199,063	197,646	196,382	196,001	194,690	203,733	219,378	223,250	222,026	220,841	219,470	218,612	217,163	209,866	CS
18	182.2		UNRECOVERED PLANT AND REGULATORY COSTS	2,326,090	2,317,521	2,304,191	2,290,820	2,277,451	2,264,080	2,250,709	2,237,339	2,223,968	2,210,597	2,197,226	2,183,856	2,169,926	2,252,521	RB
19	182.3		OTHER REGULATORY ASSETS	4,548,712	4,646,351	4,717,438	4,725,992	4,651,396	4,537,127	4,414,584	4,245,817	4,120,094	4,019,420	4,722,086	4,755,908	4,734,959	4,526,145	RB, CS
20	183		PRELIM SURVEY & INVESTIGATION CHARGES	167,506	151,523	160,078	166,652	151,913	162,603	180,799	167,775	169,603	161,084	178,651	188,257	339,384	180,448	RB
21	184		CLEARING ACCOUNTS	33	(29)	(21)	36	105	30	30	31	30	33	32	33	30	29	RB
22	185		TEMPORARY FACILITIES	728	750	777	795	789	838	870	881	888	885	899	898	931	841	RB
23	186		MISCELLANEOUS DEFERRED DEBITS	2,128,396	2,115,939	2,112,029	2,116,473	2,119,696	2,119,880	2,142,538	2,148,194	2,199,941	2,216,252	2,332,488	2,312,121	2,305,797	2,182,288	RB
24	187		DEFERRED LOSSES DISPOSITION UTIL PLANT	78	75	73	70	67	64	62	59	56	53	51	48	50	62	RB
25	188		RESEARCH, DEV & DEMONSTRAT EXPENDITURES	2,018	2,020	2,023	2,023	1,433	1,433	1,421	1,421	0	0	1	1	1	1,061	RB
26	189		UNAMORT LOSS ON REACQUIRED DEBT	66,830	66,247	65,663	65,080	64,497	63,913	63,365	62,816	62,269	61,725	61,180	60,635	60,091	63,409	CS
27	190		ACCUMULATED DEFERRED INCOME TAXES	1,901,694	1,908,471	1,916,712	1,874,609	1,893,553	1,922,490	1,857,702	1,881,413	1,873,135	1,795,716	1,778,243	1,797,089	1,753,162	1,857,999	CS
28			DEFERRED DEBITS	11,341,148	11,406,514	11,475,346	11,438,551	11,355,589	11,276,192	11,131,457	10,968,996	10,872,012	10,686,607	11,490,326	11,517,459	11,610,494	11,274,669	
29																		
30			TOTAL ASSETS AND OTHER DEBITS	90,553,053	91,863,532	91,493,656	92,245,548	92,641,235	93,487,463	94,165,273	94,505,952	94,834,408	95,215,197	96,141,479	96,534,198	97,085,380	93,905,106	
31																		
32																		
33																		
34																		

Supporting Schedule: B-4, B-7, B-21

Recap Schedules: B-1

2026 Projected Test Year

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended: 12/31
 Prior Year Ended: 12/31
 X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000)

Witness: Liz Fuentes

DOCKET NO.: 20250011-EI

	(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 RB WC CS ORP NEU
1		PROPRIETARY CAPITAL															
2																	
3	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
4	219	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	272	266	259	252	246	239	232	225	219	212	205	199	192	232	CS
5	211	MISCELLANEOUS PAID IN CAPITAL	(20,442,749)	(23,847,473)	(23,841,632)	(23,841,211)	(23,841,185)	(23,841,185)	(23,841,185)	(23,841,158)	(23,841,096)	(23,841,031)	(23,841,003)	(23,840,995)	(23,840,987)	(23,580,222)	CS
6	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
7	216	UNAPPROPRIATED RETAINED EARNINGS	(14,292,581)	(14,700,956)	(15,075,907)	(15,514,688)	(15,886,492)	(16,319,097)	(13,039,834)	(13,486,035)	(13,974,792)	(14,333,127)	(14,640,133)	(14,961,998)	(15,178,359)	(14,723,385)	CS
8		PROPRIETARY CAPITAL	(36,104,385)	(39,917,490)	(40,286,607)	(40,724,974)	(41,096,759)	(41,529,370)	(38,250,113)	(38,696,294)	(39,184,996)	(39,543,273)	(39,850,257)	(40,172,122)	(40,388,481)	(39,672,702)	
9																	
10		LONG TERM DEBT															
11																	
12	221	BONDS	(21,108,746)	(21,108,746)	(21,108,746)	(21,108,746)	(21,108,746)	(21,452,746)	(23,302,746)	(23,652,746)	(23,652,746)	(23,652,746)	(23,652,746)	(23,652,746)	(23,652,746)	(22,478,131)	CS
13	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
14	224	OTHER LONG-TERM DEBT	(4,407,770)	(3,407,770)	(3,187,770)	(3,187,770)	(3,187,770)	(3,187,770)	(3,187,491)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,596)	(3,354,196)	(3,375,483)	CS
15	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
16	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	49,566	49,314	49,072	48,817	48,570	48,322	53,713	53,569	53,287	53,000	52,716	52,430	52,144	51,117	CS
17		LONG TERM DEBT	(25,466,950)	(24,467,202)	(24,247,444)	(24,247,699)	(24,247,946)	(24,592,194)	(26,436,524)	(26,953,772)	(26,954,054)	(26,954,342)	(26,954,626)	(26,954,911)	(26,954,798)	(25,802,497)	
18																	
19		OTHER NONCURRENT LIABILITIES															
20																	
21	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(35,243)	(35,239)	(34,862)	(34,427)	(34,027)	(33,682)	(33,335)	(32,837)	(32,489)	(32,264)	(32,023)	(33,756)	(33,366)	(33,658)	CS
22	228.1	ACCUM PROVISION - PROPERTY INSURANCE	0	(3,261)	(48,245)	(76,176)	(77,352)	(77,319)	(75,794)	(76,613)	3	(6)	(6)	(6)	(2)	(33,445)	RB
23	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(31,371)	(30,598)	(30,226)	(30,737)	(30,395)	(30,164)	(33,716)	(33,703)	(36,473)	(30,631)	(21,336)	(22,250)	(21,395)	(31,153)	RB
24	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(97,990)	(96,497)	(94,757)	(92,536)	(91,526)	(91,123)	(90,568)	(90,186)	(89,183)	(88,274)	(87,775)	(84,836)	(89,169)	(91,109)	RB
25	228.4	ACCUM PROVISION - OPERATING RESERVES	(198,391)	(198,826)	(199,260)	(199,694)	(200,128)	(200,563)	(200,997)	(201,431)	(201,865)	(202,300)	(202,734)	(203,168)	(203,602)	(200,997)	RB
26	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(354)	(354)	(1,070)	(1,791)	(1,437)	(1,079)	(12,935)	(12,316)	(12,523)	(13,523)	(15,098)	(16,570)	(17,698)	(8,183)	RB
27	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,169,880)	(2,176,974)	(2,184,091)	(2,189,114)	(2,195,618)	(2,202,804)	(2,215,985)	(2,223,289)	(2,230,423)	(2,230,882)	(2,239,843)	(2,249,411)	(2,254,623)	(2,215,610)	RB
28		OTHER NONCURRENT LIABILITIES	(2,533,229)	(2,541,748)	(2,592,510)	(2,633,476)	(2,638,483)	(2,643,085)	(2,661,194)	(2,670,994)	(2,602,746)	(2,597,880)	(2,598,814)	(2,609,997)	(2,659,855)	(2,614,155)	
29																	
30		CURRENT AND ACCRUED LIABILITIES															
31																	
32	231	NOTES PAYABLE	(2,629,150)	(894,000)	(519,000)	(550,000)	(619,000)	(203,000)	(2,129,450)	(1,257,050)	(1,042,000)	(850,000)	(805,000)	(705,000)	(1,430,500)	(1,048,704)	CS
33	232	ACCOUNTS PAYABLE	(867,362)	(1,023,763)	(734,279)	(659,893)	(684,363)	(825,966)	(875,183)	(890,164)	(718,741)	(703,509)	(721,295)	(1,508,285)	(877,922)	(853,133)	RB
34	232.8, 234.7	ACCOUNTS PAYABLE - GAS RESERVES	7	7	7	7	7	7	7	7	7	0	0	0	0	5	NEU

Supporting Schedule: B-4, B-7, B-21

Recap Schedules: B-1

2026 Projected Test Year

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended: 1/1/
 Prior Year Ended: 1/1/
 X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000)

Witness: Liz Fuentes

DOCKET NO.: 20250011-EI

		(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 RB WC CS ORP NEU	
1	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB	
2	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(51,394)	(58,477)	(49,499)	(46,623)	(48,598)	(59,290)	(46,570)	(64,694)	(61,593)	(100,764)	(71,728)	(57,446)	(92,885)	(62,274)	RB	
3	235	CUSTOMER DEPOSITS	(612,382)	(621,644)	(625,500)	(632,206)	(637,418)	(647,320)	(644,900)	(652,073)	(657,865)	(657,710)	(661,704)	(670,655)	(671,200)	(645,583)	CS	
4	236	TAXES ACCRUED	(392,306)	(495,786)	(600,602)	(568,621)	(482,316)	(673,981)	(701,793)	(924,915)	(1,105,379)	(881,617)	(774,831)	(104,891)	(170,818)	(605,989)	RB	
5	237	INTEREST ACCRUED	(238,745)	(308,963)	(307,636)	(318,699)	(257,922)	(270,061)	(232,589)	(325,656)	(337,877)	(359,056)	(306,529)	(334,205)	(244,322)	(295,559)	RB	
6	241	TAX COLLECTIONS PAYABLE	(125,884)	(113,961)	(103,732)	(101,645)	(106,428)	(112,082)	(127,552)	(137,247)	(137,490)	(137,131)	(133,992)	(117,358)	(108,701)	(120,246)	RB	
7	242	MISC CURRENT AND ACCRUED LIABILITIES	(1,075,841)	(910,885)	(858,452)	(858,624)	(903,870)	(942,232)	(1,013,995)	(909,902)	(969,056)	(1,092,142)	(1,681,345)	(1,589,449)	(1,800,100)	(1,123,530)	RB	
8	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(6,004)	(5,976)	(5,979)	(5,935)	(5,889)	(5,801)	(5,713)	(5,630)	(5,540)	(5,326)	(5,113)	(4,921)	(4,637)	(5,574)	CS	
9	244	DERIVATIVE LIABILITY	(14,436)	(14,181)	(16,073)	(23,229)	(12,588)	(12,397)	(17,585)	(13,416)	(9,978)	(6,231)	(10,142)	(12,019)	(6,874)	(13,012)	RB	
10		CURRENT AND ACCRUED LIABILITIES	(6,013,496)	(4,447,631)	(3,820,746)	(3,765,467)	(3,758,385)	(3,752,123)	(5,795,325)	(5,180,741)	(5,045,512)	(4,793,487)	(5,171,679)	(5,104,229)	(5,407,958)	(4,773,598)		
11		DEFERRED CREDITS																
12																		
13																		
14	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,285)	(4,170)	(4,689)	(4,694)	(4,146)	(4,146)	(4,042)	(4,827)	(4,791)	(5,040)	(5,036)	(5,032)	(5,026)	(4,610)	RB	
15	253	OTHER DEFERRED CREDITS	(216,227)	(216,536)	(213,944)	(277,033)	(268,826)	(274,733)	(269,740)	(282,608)	(292,781)	(295,452)	(292,168)	(307,006)	(285,343)	(268,646)	RB	
16	254	OTHER REGULATORY LIABILITIES	(8,665,570)	(8,659,160)	(8,662,946)	(8,826,885)	(8,837,189)	(8,900,175)	(8,901,131)	(8,885,684)	(8,943,132)	(9,143,789)	(9,174,436)	(9,239,030)	(9,125,551)	(8,920,360)	RB, CS	
17	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(1,102,503)	(1,099,450)	(1,095,774)	(1,092,410)	(1,089,045)	(1,085,681)	(1,082,317)	(1,078,952)	(1,077,330)	(1,073,958)	(1,072,643)	(1,069,263)	(1,065,893)	(1,083,478)	CS	
18	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(21,085)	(20,980)	(20,875)	(20,773)	(20,671)	(20,569)	(20,468)	(20,366)	(20,260)	(20,158)	(20,056)	(19,955)	(19,978)	(20,477)	RB	
19	257	UNAMORT GAIN ON REACQUIRED DEBT	(391)	(375)	(359)	(343)	(327)	(311)	(295)	(279)	(263)	(247)	(231)	(215)	(199)	(295)	CS	
20	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(10,424,930)	(10,488,789)	(10,547,760)	(10,651,793)	(10,679,458)	(10,685,077)	(10,744,126)	(10,731,434)	(10,708,544)	(10,787,570)	(11,001,531)	(11,052,439)	(11,172,308)	(10,744,289)	CS	
21		DEFERRED CREDITS	(20,434,992)	(20,489,462)	(20,546,348)	(20,873,932)	(20,899,663)	(20,970,692)	(21,022,118)	(21,004,150)	(21,047,100)	(21,326,215)	(21,566,102)	(21,692,939)	(21,674,288)	(21,042,154)		
22																		
		TOTAL LIABILITIES AND OTHER CREDITS	(90,553,053)	(91,863,532)	(91,493,656)	(92,245,548)	(92,641,235)	(93,487,463)	(94,165,273)	(94,505,952)	(94,834,408)	(95,215,197)	(96,141,479)	(96,534,198)	(97,085,380)	(93,905,106)		

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

NOTE: THE BALANCE SHEET PRESENTED ON THIS MFR IS ON A TOTAL SYSTEM BASIS AND DOES NOT CONTAIN ANY COMMISSION ADJUSTMENTS.

REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _____ Projected Test Year Ended: / /
 _____ Prior Year Ended: / /
 X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes

Line No.	(1) Account No.	(2) Account Name	(3) 2023	(4) 2024
1				
2		UTILITY PLANT		
3				
4	101 & 106	ELECTRIC PLANT IN SERVICE	76,662,465	83,194,041
5	102	ELECTRIC PLANT PURCHASED OR SOLD	-	-
6	105 & 106.5	ELECTRIC PLANT HELD FOR FUTURE USE	953,965	1,122,882
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	7,358,835	7,611,416
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(20,076,296)	(20,659,603)
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	110,640	110,640
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMN	(16,748)	(20,436)
11	120.1	NUC FUEL IN PROCESS	402,766	491,480
12	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	627,730	599,806
13	120.4	SPENT NUCLEAR FUEL	112,331	67,128
14	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(499,737)	(475,314)
15		UTILITY PLANT	65,635,951	72,042,041
16				
17		OTHER PROPERTY AND INVESTMENTS		
18				
19	106.2, 107.2 & 121	NONUTILITY PROPERTY	33,791	21,935
20	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(10,006)	(2,251)
21	123	INVESTMENT IN ASSOCIATED COMPANIES	658,752	438,285
22	124	OTHER INVESTMENTS	84,183	-
23	128	OTHER SPECIAL FUNDS	5,566,847	6,496,188
24		OTHER PROPERTY AND INVESTMENTS	6,333,566	6,954,157
25				
26		CURRENT AND ACCRUED ASSETS		
27				
28	131	CASH	78,846	116,800
29	134	OTHER SPECIAL DEPOSITS	5,576	5,023
30	135	WORKING FUNDS	1	1
31	136	TEMPORARY CASH INVESTMENTS	225,358	59,592
32	142	CUSTOMER ACCOUNTS RECEIVABLE	1,169,434	998,176
33	143	OTHER ACCOUNTS RECEIVABLE	169,347	195,574
34	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	697	(5)
35	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(6,922)	(7,175)

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

____ Projected Test Year Ended: _/_/_

____ Prior Year Ended: _/_/_

X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes

Line No.	(1) Account No.	(2) Account Name	(3) 2023	(4) 2024
1	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	158,792	-
2	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	56,511	60,549
3	151	FUEL STOCK	244,960	234,709
4	154	PLANT MATERIALS AND OPERATING SUPPLIES	985,234	1,105,369
5	163	STORES EXPENSE UNDISTRIBUTED	725	(3,717)
6	165	PREPAYMENTS	112,253	120,023
7	171	INTEREST & DIVIDENDS RECEIVABLE	1,717	389
8	172	RENTS RECEIVABLE	23,860	19,996
9	173	ACCRUED UTILITY REVENUES	709,381	672,053
10	158.1	ALLOWANCE INVENTORY	4	8
11	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	18,540	21,619
12	175 & 176	DERIVATIVE ASSETS	26,029	35,255
13		CURRENT AND ACCRUED ASSETS	3,980,343	3,634,240
14				
15		DEFERRED DEBITS		
16				
17	181	UNAMORTIZED DEBT EXPENSE	189,917	209,866
18	182.2	UNRECOVERED PLANT & REGULATORY COSTS	2,356,823	2,252,521
19	182.3	OTHER REGULATORY ASSETS	5,864,105	4,526,145
20	183	PRELIM SURVEY & INVESTIGATION CHARGES	141,369	180,448
21	184	CLEARING ACCOUNTS	54	29
22	185	TEMPORARY FACILITIES	490	841
23	186	MISCELLANEOUS DEFERRED DEBITS	2,142,380	2,182,288
24	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	92	62
25	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	2,559	1,061
26	189	UNAMORT LOSS ON REACQUIRED DEBT	70,361	63,409
27	190	ACCUMULATED DEFERRED INCOME TAXES	1,988,263	1,857,999
28	190.7	ACCUMULATED DEFERRED INCOME TAXES - GAS RESERVES	24	-
29		DEFERRED DEBITS	12,756,439	11,274,669
30				
31		TOTAL ASSETS AND OTHER DEBITS	88,706,300	93,905,106
32				

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _____ Projected Test Year Ended: __/__/__
 _____ Prior Year Ended: __/__/__
 X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes

Line No.	(1) Account No.	(2) Account Name	(3) 2023	(4) 2024
1		PROPRIETARY CAPITAL		
2				
3	201	COMMON STOCK ISSUED	(1,373,069)	(1,373,069)
4	219	OTHER COMPREHENSIVE INCOME (LOSS)	313	232
5	211	MISCELLANEOUS PAID IN CAPITAL	(20,496,027)	(23,580,222)
6	214	CAPITAL STOCK EXPENSE	3,741	3,741
7	216	UNAPPROPRIATED RETAINED EARNINGS	(14,888,639)	(14,723,385)
8		PROPRIETARY CAPITAL	(36,753,680)	(39,672,702)
9				
10		LONG TERM DEBT		
11				
12	221	BONDS	(20,010,692)	(22,478,131)
13	223	ADVANCES FROM ASSOCIATED COMPANIES	2,579	-
14	224	OTHER LONG-TERM DEBT	(4,038,551)	(3,375,483)
15	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	-
16	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	49,115	51,117
17		LONG TERM DEBT	(23,997,549)	(25,802,497)
18				
19		OTHER NONCURRENT LIABILITIES		
20				
21	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(37,757)	(33,658)
22	228.1	ACCUM PROVISION - PROPERTY INSURANCE	-	(33,445)
23	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(28,137)	(31,153)
24	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(112,294)	(91,109)
25	228.4	ACCUM PROVISION - OPERATING RESERVES	(195,786)	(200,997)
26	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(2,839)	(8,183)
27	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,180,434)	(2,215,610)
28	230.3	ASSET RETIREMENT OBLIGATION - LIABILITY - GAS RESERVES	(83)	-
29		OTHER NONCURRENT LIABILITIES	(2,557,331)	(2,614,155)
30				
31				
32				

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

____ Projected Test Year Ended: _/_/_

____ Prior Year Ended: _/_/_

X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes

Line No.	(1) Account No.	(2) Account Name	(3) 2023	(4) 2024
1		CURRENT AND ACCRUED LIABILITIES		
2				
3	231	NOTES PAYABLE	(1,369,036)	(1,048,704)
4	232	ACCOUNTS PAYABLE	(962,017)	(853,133)
5	232.8 & 234.7	ACCOUNTS PAYABLE - GAS RESERVES	(4)	5
6	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	(2,579)	-
7	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(60,267)	(62,274)
8	235	CUSTOMER DEPOSITS	(572,575)	(645,583)
9	236	TAXES ACCRUED	(724,446)	(605,989)
10	236.9	TAXES ACCRUED - GAS RESERVES	(373)	-
11	237	INTEREST ACCRUED	(259,261)	(295,559)
12	241	TAX COLLECTIONS PAYABLE	(134,499)	(120,246)
13	242	MISC CURRENT AND ACCRUED LIABILITIES	(1,029,285)	(1,123,530)
14	242.9	MISC CURRENT AND ACCRUED LIABILITIES - GAS RESERVES	(0)	-
15	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(5,933)	(5,574)
16	244	DERIVATIVE LIABILITY	(22,127)	(13,012)
17		CURRENT AND ACCRUED LIABILITIES	(5,142,402)	(4,773,598)
18				
19		DEFERRED CREDITS		
20				
21	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,669)	(4,610)
22	253	OTHER DEFERRED CREDITS	(223,500)	(268,646)
23	254	OTHER REGULATORY LIABILITIES	(8,433,755)	(8,920,360)
24	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(1,122,584)	(1,083,478)
25	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(21,504)	(20,477)
26	257	UNAMORT GAIN ON REACQUIRED DEBT	(488)	(295)
27	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(10,448,624)	(10,744,289)
28	282.2	ACCUM DEF INCOME TAX CR - GAS RESERVES	(1,214)	-
29		DEFERRED CREDITS	(20,255,338)	(21,042,154)
30				
31		TOTAL LIABILITIES AND OTHER CREDITS	(88,706,300)	(93,905,106)

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.	Type of Data Shown: ☒ Projected Test Year Ended: <u>12/31/26</u> ☒ Prior Year Ended: <u>12/31/25</u> ☐ Historical Test Year Ended: <u>_/_/_</u>
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			
DOCKET NO.: 20250011-EI			Witness: Ina Laney

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Name and Reason for Change	Test Year Ended 12/31/2026 (\$000)	Prior Year Ended 12/31/2025 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
1	105	ELECTRIC PLANT HELD FOR FUTURE USE ⁽¹⁾	1,541,832	1,270,738	271,094	21.33%
2	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC ⁽²⁾	7,235,884	6,315,664	920,220	14.57%
3	120	NUCLEAR FUEL ⁽³⁾	793,465	688,638	104,827	15.22%
4	228	ACCUMULATED PROVISION LIABILITY ⁽⁴⁾	(454,461)	(317,708)	(136,753)	43.04%
5						
6						
7						
8		Notes:				
9		⁽¹⁾ Increase in electric plant held for future use is primarily due to the purchase of land parcels to be used for future generation facility development.				
10		⁽²⁾ Increase in construction work in progress is primarily due to 1) capital expenditures related to the new Customer Service Platform (projected to be placed in service in 2027);				
11		2) timing of solar and battery storage projects, partially offset by 3) transfer to plant in service of 2025 Battery Storage Projects.				
12		⁽³⁾ Increase in nuclear fuel balance is primarily due to the difference between new higher-cost nuclear fuel purchases to support future nuclear fuel operations and amortization of prior period				
13		lower-cost nuclear fuel inventory.				
14		⁽⁴⁾ Increase in accumulated provision liabilities is primarily related to the replenishment of FPL's property insurance reserve, in accordance with				
15		FPSC Order PSC-2024-0503-PCO-EI, Docket No. 20240149-EI issued December 17, 2024.				
16						
17						
18						
19						
20		Note: Totals may not sum due to rounding.				
21						
22						
23						
24						
25						
26						

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.

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Type of Data Shown:
X Projected Test Year Ended: 12/31/26
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__

Witness: Liz Fuentes, Ina Laney,
Tara DuBose

DOCKET NO.: 20250011-EI

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE INTANGIBLE			
2				
3	PLT IN SERV - INTAN - CAPACITY	1,979	1,900	0.959939
4	PLT IN SERV - INTAN - ECCR	9,211	9,211	1.000000
5	PLT IN SERV - INTANGIBLE	702,086	680,441	0.969171
6	PLT IN SERV - INTANGIBLE ARO	92,464	89,614	0.969171
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	831,881	781,166	0.939036
9				
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
11				
12	PLT IN SERV - STEAM	1,367,200	1,302,207	0.952463
13	PLT IN SERV - STEAM - CAPACITY	532	511	0.959939
14	PLT IN SERV - STEAM - ECCR	838,105	803,128	0.958266
15	PLT IN SERV - STEAM - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	1,652	1,581	0.957274
16	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,207,490	2,107,427	0.954671
17				
18	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
19				
20	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	133,588	0	0.000000
21	PLT IN SERV - NUCLEAR - CAPACITY	142,181	136,486	0.959939
22	PLT IN SERV - NUCLEAR - ECCR	133,661	128,082	0.958266
23	PLT IN SERV - NUCLEAR - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	126,620	121,461	0.959260
24	PLT IN SERV - NUCLEAR ST LUCIE 1	1,865,608	1,789,603	0.959260
25	PLT IN SERV - NUCLEAR ST LUCIE 2	2,094,990	2,009,640	0.959260
26	PLT IN SERV - NUCLEAR ST LUCIE COM	633,620	607,807	0.959260
27	PLT IN SERV - NUCLEAR TURKEY PT	4,414,941	4,235,076	0.959260
28	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	9,545,208	9,028,154	0.945831
29				
30	ELECTRIC PLANT IN SERVICE PRODUCTION - SOLAR			
31				
32	PLT IN SERV - SOLAR	11,392,748	10,928,607	0.959260
33	PLT IN SERV - SOLAR - CAPACITY	330	316	0.959939
34	PLT IN SERV - SOLAR - ECCR	210,687	201,894	0.958266
35	PLT IN SERV - SOLAR - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	2,947	2,827	0.959260
36	PLT IN SERV - SOLAR ARO	8,559	8,295	0.969171

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: 12/31/26 _ Prior Year Ended: _/~/_ _ Historical Test Year Ended: _/~/_
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			Witness: Liz Fuentes, Ina Laney, Tara DuBose
DOCKET NO.: 20250011-EI			

(1)		(2)	(3)	(4)	
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ELECTRIC PLANT IN SERVICE PRODUCTION - SOLAR		11,615,269	11,141,938	0.959249
2					
3	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER RENEWABLES				
4					
5	PLT IN SERV - OTHER RENEWABLES		79,759	76,510	0.959260
6	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER RENEWABLES		79,759	76,510	0.959260
7					
8	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER				
9					
10	PLT IN SERV - OTH PROD - CAPACITY		10,674	10,246	0.959939
11	PLT IN SERV - OTH PROD - ECRC		481,918	461,806	0.958266
12	PLT IN SERV - OTHER PRODUCTION		16,125,319	15,366,353	0.952933
13	PLT IN SERV - OTHER PRODUCTION - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT		149,218	142,312	0.953716
14	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER		16,767,129	15,980,717	0.953098
15					
16	ELECTRIC PLANT IN SERVICE TRANSMISSION				
17					
18	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS		760	0	0.000000
19	PLT IN SERV - TRANSMISSION		13,333,191	11,797,382	0.884813
20	PLT IN SERV - TRANSMISSION - ECRC		18,680	17,901	0.958266
21	PLT IN SERV - TRANSMISSION - GSU		1,155,397	1,103,578	0.955150
22	PLT IN SERV - TRANSMISSION - OTHER RETAIL		137,594	137,594	1.000000
23	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE		1,446	0	0.000000
24	PLT IN SERV - TRANSMISSION - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT		296,177	262,061	0.884813
25	PLT IN SERV - TRANSMISSION - SPPC		406,742	403,142	0.991150
26	ELECTRIC PLANT IN SERVICE TRANSMISSION		15,349,987	13,721,658	0.893920
27					
28	ELECTRIC PLANT IN SERVICE DISTRIBUTION				
29					
30	PLT IN SERV - DISTRIBUTION - ECRC		11,477	10,998	0.958266
31	PLT IN SERV - DISTRIBUTION - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT		528,368	528,368	1.000000
32	PLT IN SERV - DISTRIBUTION - SPPC		5,973,558	5,920,691	0.991150
33	PLT IN SERV - DISTRIBUTION ACCT 360		161,332	161,332	1.000000
34	PLT IN SERV - DISTRIBUTION ACCT 361		530,254	530,254	1.000000
35	PLT IN SERV - DISTRIBUTION ACCT 362		3,389,904	3,389,904	1.000000
36	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR		13,603	13,603	1.000000

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.

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Type of Data Shown:
X Projected Test Year Ended: 12/31/26
_ Prior Year Ended: _/~/_
_ Historical Test Year Ended: _/~/_

Witness: Liz Fuentes, Ina Laney,
Tara DuBose

DOCKET NO.: 20250011-EI

(1)		(2)	(3)	(4)	
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	PLT IN SERV - DISTRIBUTION ACCT 364		3,306,965	3,306,965	1.000000
2	PLT IN SERV - DISTRIBUTION ACCT 365		4,237,860	4,237,860	1.000000
3	PLT IN SERV - DISTRIBUTION ACCT 367		8,014,828	8,014,828	1.000000
4	PLT IN SERV - DISTRIBUTION ACCT 368		4,283,351	4,283,351	1.000000
5	PLT IN SERV - DISTRIBUTION ACCT 369		2,362,331	2,362,331	1.000000
6	PLT IN SERV - DISTRIBUTION ACCT 370		1,155,479	1,149,611	0.994922
7	PLT IN SERV - DISTRIBUTION ACCT 371		165,513	165,513	1.000000
8	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR		17,583	17,583	1.000000
9	PLT IN SERV - DISTRIBUTION ACCT 371.4		162,175	162,175	1.000000
10	PLT IN SERV - DISTRIBUTION ACCT 373		1,312,320	1,312,320	1.000000
11	PLT IN SERV - DISTRIBUTION ARO		9	9	0.969171
12	ELECTRIC PLANT IN SERVICE DISTRIBUTION		35,626,909	35,567,696	0.998338
13					
14	ELECTRIC PLANT IN SERVICE ENERGY STORAGE				
15					
16	PLT IN SERV - ENERGY STORAGE		1,554,624	1,491,289	0.959260
17	PLT IN SERV - ENERGY STORAGE - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT		4,452	4,270	0.959260
18	PLT IN SERV - ENERGY STORAGE ACCT 387		1,880	1,804	0.959260
19	ELECTRIC PLANT IN SERVICE ENERGY STORAGE		1,560,956	1,497,363	0.959260
20					
21	ELECTRIC PLANT IN SERVICE GENERAL				
22					
23	PLT IN SERV - GENERAL - SOFTWARE, HARDWARE AND COMMUNICATION EQUIP		1,772,392	1,717,752	0.969171
24	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)		1,084,181	1,050,757	0.969171
25	PLT IN SERV - GENERAL PLANT OTHER - ECCR		5,273	5,273	1.000000
26	PLT IN SERV - GENERAL PLANT OTHER - ECRC		8,879	8,508	0.958266
27	PLT IN SERV - GENERAL PLANT OTHER - SPPC		15,763	15,623	0.991150
28	PLT IN SERV - GENERAL PLANT STRUCTURES		1,252,714	1,214,095	0.969171
29	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP		592,562	574,294	0.969171
30	PROPERTY UNDER CAPITAL LEASES		80,212	77,739	0.969171
31	ELECTRIC PLANT IN SERVICE GENERAL		4,811,974	4,664,040	0.969257
32					
33	ACQUISITION ADJUSTMENT PLANT				
34					
35	ACQUISITION ADJUSTMENT VERO		110,640	110,640	1.000000
36	ACQUISITION ADJUSTMENT PLANT		110,640	110,640	1.000000

Supporting Schedules: B-5, B-7, B-9, B-15, B-16, B-17

Recap Schedules: B-1, B-3, E-3a

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: 12/31/26 _ Prior Year Ended: _/ _/ _ _ Historical Test Year Ended: _/ _/ _
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			Witness: Liz Fuentes, Ina Laney, Tara DuBose
DOCKET NO.: 20250011-EI			

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	PLANT IN SERVICE	98,507,202	94,677,307	0.961121
2				
3	ELECTRIC PLANT HELD FOR FUTURE USE			
4				
5	PLT FUTURE USE - DISTRIBUTION	89,929	89,929	1.000000
6	PLT FUTURE USE - GENERAL	36,587	35,459	0.969171
7	PLT FUTURE USE - RENEWABLES	1,294,309	1,241,579	0.959260
8	PLT FUTURE USE - STEAM	5,554	5,296	0.953530
9	PLT FUTURE USE - TRANSMISSION	115,453	102,906	0.891321
10	ELECTRIC PLANT HELD FOR FUTURE USE	1,541,832	1,475,168	0.956763
11				
12				
13	CONSTRUCTION WORK IN PROGRESS			
14	CWIP - CAPACITY CLAUSE	1,717	1,648	0.959939
15	CWIP - CONSERVATION CLAUSE	3,851	3,851	1.000000
16	CWIP - DISTRIBUTION	782,890	782,890	1.000000
17	CWIP - ENERGY STORAGE	1,448,691	1,389,671	0.959260
18	CWIP - ENVIRONMENTAL CLAUSE	5,601	5,367	0.958266
19	CWIP - GENERAL	323,491	313,518	0.969171
20	CWIP - INTANGIBLE PLANT	705,361	683,616	0.969171
21	CWIP - NUCLEAR	866,130	830,844	0.959260
22	CWIP - OTH RENEWABLES	9,325	8,945	0.959260
23	CWIP - OTHER PRODUCTION	347,467	331,053	0.952760
24	CWIP - SOLAR	1,004,699	963,767	0.959260
25	CWIP - STEAM (EXCL COAL)	8,711	8,317	0.954778
26	CWIP - STORM PROTECTION CLAUSE	543,231	538,423	0.991150
27	CWIP - TRANSMISSION	1,184,719	1,055,965	0.891321
28	CONSTRUCTION WORK IN PROGRESS	7,235,884	6,917,876	0.956051
29				
30	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
31	ACC AMORT - INTANGIBLE - CAPACITY	(1,180)	(1,133)	0.959939
32	ACC PROV DEPR & AMORT - INTANGIBLE	(258,497)	(250,528)	0.969171
33	ACC PROV DEPR & AMORT - INTANGIBLE ARO	121,200	117,463	0.969171
34	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(3,302,535)	0	0.000000
35	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(884,683)	0	0.000000
36	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(4,325,696)	(134,197)	0.031023

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			Witness: Liz Fuentes, Ina Laney, Tara DuBose
DOCKET NO.: 20250011-EI			

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - STEAM			
2				
3	ACC PROV DEPR & AMORT - STEAM		(237,551)	(222,739)
4	ACC PROV DEPR & AMORT - STEAM - CAPACITY		(87)	(83)
5	ACC PROV DEPR & AMORT - STEAM - ECRC		(296,312)	(283,946)
6	ACC PROV DEPR & AMORT - STEAM - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT		(1,149)	(1,099)
7	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK		66,897	66,897
8	ACC PROV DEPR & AMORT - STEAM 2021 FLOWBACK		30,160	30,160
9	ACC PROV DEPR - FOSSIL DECOM		(111,110)	(105,390)
10	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS		(146,014)	0
11	ACCUM PROVISION DEPRECIATION - STEAM		(695,166)	(516,199)
12				
13	ACCUM PROVISION DEPRECIATION - NUCLEAR			
14				
15	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS		(15,789)	0
16	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECLASS		(51,052)	0
17	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY		(14,139)	(13,573)
18	ACC PROV DEPR & AMORT - NUCLEAR - ECRC		(23,791)	(22,798)
19	ACC PROV DEPR & AMORT - NUCLEAR - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT		(82,503)	(79,142)
20	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK		(133,889)	(133,889)
21	ACC PROV DEPR & AMORT - NUCLEAR 2021 FLOWBACK		1,405,340	1,405,340
22	ACC PROV DEPR & AMORT - ST LUCIE 1		(828,549)	(794,794)
23	ACC PROV DEPR & AMORT - ST LUCIE 2		(951,158)	(912,407)
24	ACC PROV DEPR & AMORT - ST LUCIE COM		(322,194)	(309,068)
25	ACC PROV DEPR & AMORT - TURKEY POINT		(2,027,196)	(1,944,608)
26	ACCUM PROVISION DEPRECIATION - NUCLEAR		(3,044,919)	(2,804,938)
27				
28	ACCUM PROVISION DEPRECIATION - SOLAR			
29				
30	ACC PROV DEPR & AMORT - DISMANTLEMENT - SOLAR		(96,660)	(92,722)
31	ACC PROV DEPR & AMORT - SOLAR		(1,222,529)	(1,172,723)
32	ACC PROV DEPR & AMORT - SOLAR - ARO		(1,564)	(1,516)
33	ACC PROV DEPR & AMORT - SOLAR - CAPACITY		(267)	(257)
34	ACC PROV DEPR & AMORT - SOLAR - ECRC		124,057	118,879
35	ACC PROV DEPR & AMORT - SOLAR - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT		(1,447)	(1,388)
36	ACC PROV DEPR & AMORT - SOLAR FLOWBACK		83,955	83,955

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.

COMPANY: FLORIDA POWER & LIGHT COMPANY
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Witness: Liz Fuentes, Ina Laney,
Tara DuBose

DOCKET NO.: 20250011-EI

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - SOLAR		(1,114,455)	(1,065,771)
2				0.956316
3	ACCUM PROVISION DEPRECIATION - OTHER RENEWABLES			
4				
5	ACC PROV DEPR & AMORT - OTH RENEWABLES		(8,673)	(8,320)
6	ACC PROV DEPR & AMORT - OTH RENEWABLES FLOWBACK		1,740	1,740
7	ACCUM PROVISION DEPRECIATION - OTHER RENEWABLES		(6,933)	(6,580)
8				0.949035
9	ACCUM PROVISION DEPRECIATION - OTHER			
10				
11	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH		(42,485)	(40,688)
12	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)		(100,562)	(96,366)
13	ACC PROV DEPR & AMORT - OTH PROD		(2,682,171)	(2,555,831)
14	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY		(1,174)	(1,127)
15	ACC PROV DEPR & AMORT - OTH PROD - ECRC		(48,900)	(46,859)
16	ACC PROV DEPR & AMORT - OTH PROD - SOFTWARE, HARDWARE AND COMMUNICATION EQUIP		(79,285)	(75,615)
17	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK		(186,653)	(186,653)
18	ACC PROV DEPR & AMORT - OTHER 2021 FLOWBACK		(74,095)	(74,095)
19	ACCUM PROVISION DEPRECIATION - OTHER		(3,215,326)	(3,077,234)
20				0.957052
21	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
22				
23	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS		(233)	0
24	ACC PROV DEPR & AMORT - TRANS - ECRC		(5,772)	(5,531)
25	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK		298,320	298,320
26	ACC PROV DEPR & AMORT - TRANS 2021 FLOWBACK		12,035	12,035
27	ACC PROV DEPR & AMORT - TRANSMISSION		(2,215,383)	(1,960,200)
28	ACC PROV DEPR & AMORT - TRANSMISSION - GSU		(223,224)	(213,297)
29	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL		(45,185)	(45,185)
30	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE		(1,025)	0
31	ACC PROV DEPR & AMORT - TRANSMISSION - SOFTWARE, HARDWARE AND COMM EQUIP		(93,167)	(82,435)
32	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC		(27,422)	(27,180)
33	ACCUM PROVISION DEPRECIATION - TRANSMISSION		(2,301,057)	(2,023,474)
34				0.879367
35	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
36				

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Witness: Liz Fuentes, Ina Laney,
Tara DuBose

DOCKET NO.: 20250011-EI

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(3,615)	(3,464)	0.958266
2	ACC PROV DEPR & AMORT - DISTRIBUTION - SOFTWARE, HARDWARE AND COMM EQUIP	(199,007)	(199,007)	1.000000
3	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(370,092)	(366,817)	0.991150
4	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	572,206	572,206	1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION 2021 FLOWBACK	(88,885)	(88,885)	1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(703)	(703)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(116,811)	(116,811)	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(791,096)	(791,096)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(2,179)	(2,179)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(643,431)	(643,431)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(568,763)	(568,763)	1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(1,977,452)	(1,977,452)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,172,610)	(1,172,610)	1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(762,350)	(762,350)	1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(507,672)	(505,093)	0.994922
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	(0)	(0)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(61,290)	(61,290)	1.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(9,122)	(9,122)	1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371.4	(18,883)	(18,883)	1.000000
20	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(133,068)	(133,068)	1.000000
21	ACC PROV DEPR & AMORT - DISTRIBUTION ARO	(6)	(6)	0.969171
22	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(6,854,828)	(6,848,823)	0.999124
23				
24	ACCUM PROVISION DEPRECIATION - ENERGY STORAGE			
25				
26	ACC PROV DEPR & AMORT - DISMANTLEMENT - ENERGY STORAGE	(5,559)	(5,333)	0.959260
27	ACC PROV DEPR & AMORT - ENERGY STORAGE	(139,202)	(133,531)	0.959260
28	ACC PROV DEPR & AMORT - ENERGY STORAGE - SOFTWARE, HARDWARE AND COMM EQUIP	(68)	(66)	0.959260
29	ACC PROV DEPR & AMORT - ENERGY STORAGE ACCT 387	561	538	0.959260
30	ACC PROV DEPR & AMORT - ENERGY STORAGE FLOWBACK	2,465	2,465	1.000000
31	ACCUM PROVISION DEPRECIATION - ENERGY STORAGE	(141,804)	(135,927)	0.958552
32				
33	ACCUM PROVISION DEPRECIATION - GENERAL			
34				
35	ACC PROV DEPR & AMORT - GENERAL - SOFTWARE, HARDWARE AND COMMUNICATION EQUIP	(782,215)	(758,100)	0.969171
36	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	26,979	26,979	1.000000

Supporting Schedules: B-5, B-7, B-9, B-15, B-16, B-17

Recap Schedules: B-1, B-3, E-3a

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.

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Witness: Liz Fuentes, Ina Laney,
Tara DuBose

DOCKET NO.: 20250011-EI

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACC PROV DEPR & AMORT - GENERAL 2021 FLOWBACK	77,285	77,285	1.000000
2	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(177,648)	(172,172)	0.969171
3	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(319,447)	(309,599)	0.969171
4	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(482,710)	(467,828)	0.969171
5	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(6,361)	(6,361)	1.000000
6	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,400)	(1,342)	0.958266
7	ACC PROV DEPR & AMORT - GENERAL PLT OTH - SPPC	(2,521)	(2,498)	0.991150
8	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(29,755)	(28,838)	0.969171
9	ACCUM PROVISION DEPRECIATION - GENERAL	(1,697,793)	(1,642,474)	0.967417
10				
11	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
12				
13	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	6,788,586	6,579,303	0.969171
14	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(7,629,062)	(7,318,253)	0.959260
15	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(840,476)	(738,951)	0.879205
16				
17	ACQUISITION ADJUSTMENT - RESERVE			
18				
19	ACC PROV DEPR - AMORT ELECT PLANT	19,228	18,338	0.953716
20	ACC PROV DEPR - VERO AMORT ELECT PLANT	(27,812)	(27,812)	1.000000
21	ACQUISITION ADJUSTMENT - RESERVE	(8,583)	(9,473)	1.103684
22				
23	ACCUM PROVISION DEPRECIATION	(24,247,036)	(19,004,041)	0.783768
24				
25	NUCLEAR FUEL			
26				
27	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(487,272)	(457,576)	0.939057
28	NUCLEAR FUEL ASSEMBLIES IN REACTOR	690,366	648,293	0.939057
29	NUCLEAR FUEL IN PROCESS	527,426	495,283	0.939057
30	SPENT NUCLEAR FUEL	62,945	59,109	0.939057
31	NUCLEAR FUEL	793,465	745,109	0.939057
32				
33	WORKING CAPITAL ASSETS			
34				
35	ACCRUED UTILITY REVENUES - FERC	(58)	0	0.000000
36	ACCRUED UTILITY REVENUES - FPSC	397,701	397,701	1.000000

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			
DOCKET NO.: 20250011-EI		(\$000)	Witness: Liz Fuentes, Ina Laney, Tara DuBose

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCTS RECEIV FROM ASSOCIATED COMPANIES	68,546	66,333	0.967712
2	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(7,324)	(7,324)	1.000000
3	CASH	6,786	6,567	0.967712
4	CLEARING ACCOUNTS - OTHER	33	32	0.967712
5	CUSTOMER ACCOUNTS RECEIVABLE	1,137,032	1,137,032	1.000000
6	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	1	1	0.967712
7	FUEL STOCK	238,413	223,883	0.939057
8	INTEREST AND DIVIDENDS RECEIVABLE	361	349	0.967712
9	MISC CUR & ACC ASSTS - JOB ACCT OTHER	21,970	21,261	0.967712
10	MISC DEF DEBITS - 2025 RATE CASE	5,029	5,029	1.000000
11	MISC DEF DEBITS - COMMITMENT FEES	6,845	6,624	0.967712
12	MISC DEF DEBITS - DEFERRED PENSION DEBIT	2,110,490	2,045,426	0.969171
13	MISC DEF DEBITS - FCG/CPK	124	120	0.967712
14	MISC DEF DEBITS - GPIF	2,288	2,288	1.000000
15	MISC DEF DEBITS - NUCLEAR LT PPD SERVICES	6,338	6,080	0.959260
16	MISC DEF DEBITS - OTHER	284,723	275,530	0.967712
17	MISC DEF DEBITS - SPC FUNDS - SFAS158 - LIFE	472	458	0.969171
18	MISC DEF DEBITS - STORM MAINT - OFFSET	(4,249,326)	(4,082,510)	0.960743
19	MISC DEF DEBITS - STORM MAINTENANCE	4,249,329	4,082,512	0.960743
20	OTH ACCTS REC - EMPLOYEE LOAN	(0)	(0)	0.969171
21	OTH ACCTS REC - MISCELLANEOUS	150,162	145,314	0.967712
22	OTHER REG ASSETS - ARO ASSETS	8,414	8,155	0.969171
23	OTHER REG ASSETS - ASSET OPTIMIZATION	20,829	19,995	0.959934
24	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	884,683	0	0.000000
25	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	28,928	27,721	0.958266
26	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000
27	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECLASS	643,860	0	0.000000
28	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2021 - FERC RECLASS	1,450,000	0	0.000000
29	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000
30	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	128,532	123,168	0.958266
31	OTHER REG ASSETS - INT EXP - FIN 48	4,063	3,932	0.967712
32	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	79,842	76,589	0.959260
33	OTHER REG ASSETS - OTHER	76,539	74,068	0.967712
34	OTHER REG ASSETS - SCHERER UNIT 4 CONSUMMATION PAYMENT	67,460	64,711	0.959260
35	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	2,914	2,914	1.000000
36	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	1,412	0	0.000000

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.

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Type of Data Shown:
X Projected Test Year Ended: 12/31/26
_ Prior Year Ended: _/ _/ _
_ Historical Test Year Ended: _/ _/ _

Witness: Liz Fuentes, Ina Laney,
Tara DuBose

DOCKET NO.: 20250011-EI

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	63,468	63,468	1.000000
2	OTHER REG ASSETS - UNDERRECOVERED SPPC COSTS	3,967	3,967	1.000000
3	OTHER REG ASSETS - UNRECOVERED PLANT - ECCR	2,270	2,270	1.000000
4	OTHER SPECIAL DEPOSITS	5,169	5,002	0.967712
5	PLANT MATERIALS & OPERATING SUPPLIES	1,103,691	1,060,363	0.960743
6	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	221,533	214,380	0.967712
7	PREPAYMENTS - GENERAL	82,571	79,905	0.967712
8	PREPAYMENTS - INTEREST PAPER & DEBT	1,109	1,066	0.960743
9	PREPAYMENTS - SWAPC ECCR	23,706	23,706	1.000000
10	RENTS RECEIVABLE	19,332	18,708	0.967712
11	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	0	0	0.967712
12	STORES EXPENSE	(1,268)	(1,218)	0.960743
13	TEMPORARY FACILITIES	885	856	0.967712
14	UNRECOVERED PLANT & REGULATORY COSTS	16,765	16,224	0.967712
15	UNRECOVERED PLANT & REGULATORY COSTS - ECR	1,050,826	1,006,971	0.958266
16	WORKING FUNDS	1	1	0.967712
17	WORKING CAPITAL ASSETS	11,776,128	7,229,628	0.613922
18				
19	WORKING CAPITAL LIABILITIES			
20				
21	ACC MISC OPER PROV - DEFERRED COMPENSATION	(7,850)	(7,608)	0.969171
22	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(211,416)	(204,590)	0.967712
23	ACC PROV PENS & BENEFITS - SFAS 158	(472)	(458)	0.969171
24	ACCTS PAY - GENERAL	(966,032)	(934,841)	0.967712
25	ACCTS PAYABLE - ASSOCIATED COMPANIES	(58,806)	(56,907)	0.967712
26	ACCUM PROV FOR RATE REFUNDS - FERC	(13,523)	0	0.000000
27	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(19,913)	(19,300)	0.969171
28	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(64,232)	(62,251)	0.969171
29	ACCUM PROVISION FOR PROPERTY INSURANCE	(150,577)	(150,577)	1.000000
30	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,666)	(4,515)	0.967712
31	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3,300)	(3,193)	0.967712
32	CUSTOMER DEPOSITS - NON-ELECTRIC	(24)	(23)	0.967712
33	DEFERRED GAINS FUTURE USE	(19,306)	(18,682)	0.967712
34	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(7,396)	(7,396)	1.000000
35	INTEREST ACCRUED ON LONG - TERM DEBT	(347,534)	(336,313)	0.967712
36	INTEREST ACCRUED ON WHOLESALE REFUND	(398)	0	0.000000

Supporting Schedules: B-5, B-7, B-9, B-15, B-16, B-17

Recap Schedules: B-1, B-3, E-3a

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: 12/31/26 _ Prior Year Ended: <u>1/1</u> _ Historical Test Year Ended: <u>1/1</u>
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			
DOCKET NO.: 20250011-EI		(\$000)	Witness: Liz Fuentes, Ina Laney, Tara DuBose

(1)		(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	MISC CURR & ACC LIAB - FPSC FEE		(4,210)	(4,210)
2	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED		(21,381)	(20,691)
3	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC		(309)	0
4	MISC CURR & ACC LIAB - OTHER		(808,692)	(782,581)
5	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS		(5,709)	(5,709)
6	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE		(3,365)	(3,365)
7	OTHER DEFD CREDITS - BUDGET BILLING		(53,557)	(53,557)
8	OTHER DEFD CREDITS - DEFERRED TRANSMISSION CREDIT		(8,469)	(7,493)
9	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC		(175)	(168)
10	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48		(39,039)	(37,778)
11	OTHER DEFD CREDITS - OTHER		(200,618)	(194,140)
12	OTHER NON CURRENT LIABILITY - ARO LIABILITY		(2,387,717)	(2,314,107)
13	OTHER REG LIAB - ARO LIABILITY		(4,629,946)	(4,487,211)
14	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP		(57,856)	(55,441)
15	OTHER REG LIAB - COST RECOVERY - ECRC		(5,723)	(5,484)
16	OTHER REG LIAB - DEFRD GAIN LAND SALES - PIS		(727)	(703)
17	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW		0	0
18	OTHER REG LIAB - NCRC AVOIDED AFUDC		(92,446)	0
19	OTHER REG LIAB - NUCLEAR COST RECOVERY		(241,631)	(241,631)
20	OTHER REG LIAB - OTHER		(62)	(62)
21	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES		(6,876)	(6,876)
22	OTHER REG LIAB - OVERRECOVERED ECRC REVENUES		(4,067)	(4,067)
23	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUS		(4,120)	(4,120)
24	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FERC		0	0
25	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES		(7,532)	(7,532)
26	OTHER REG LIAB - SWAPC ECRC		(22,569)	(22,569)
27	OTHER REG LIAB - TAX AUDIT REFUND INTEREST		(664)	(642)
28	TAX COLLECTIONS PAYABLE		(131,697)	(127,445)
29	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY		(358,283)	(346,715)
30	TAXES ACCRUED - FEDERAL INCOME TAXES		(38,214)	(36,980)
31	TAXES ACCRUED - OTHER		(15,525)	(15,023)
32	TAXES ACCRUED - REVENUE TAXES		(163,961)	(163,961)
33	TAXES ACCRUED - STATE INCOME TAXES		(10,323)	(9,989)
34	WORKING CAPITAL LIABILITIES		(11,200,906)	(10,766,906)
35				
36	TOTAL WORKING CAPITAL		575,222	(3,537,278)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

EXPLANATION:

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

(\$000)

Type of Data Shown:
X Projected Test Year Ended: 12/31/26
_ Prior Year Ended: _/ _/ _
_ Historical Test Year Ended: _/ _/ _

Witness: Liz Fuentes, Ina Laney,
Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1				
2	TOTAL RATE BASE		84,406,570	81,274,142
3				0.962889
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	NOTE:			
18	(1) RATE BASE IS PRESENTED IN THIS MFR ON A TOTAL SYSTEM BASIS (EXCLUDING NON-UTILITY BALANCES) AND DOES NOT CONTAIN ANY			
19	COMMISSION OR COMPANY ADJUSTMENTS.			
20				
21				
22				
23				
24				
25				
26				
27				
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
29				
30				
31				
32				
33				
34				
35				
36				

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ X Historical Test Year Ended: 12/31/24
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		(\$000)	
DOCKET NO.: 20250011-EI			Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE INTANGIBLE			
2				
3	PLT IN SERV - INTAN - CAPACITY	1,979	1,902	0.960813
4	PLT IN SERV - INTAN - ECCR	11,800	11,800	1.000000
5	PLT IN SERV - INTAN - SPPC	5,305	5,242	0.988090
6	PLT IN SERV - INTANGIBLE	2,817,838	2,732,975	0.969884
7	PLT IN SERV - INTANGIBLE ARO	111,512	108,154	0.969884
8	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000
9	ELECTRIC PLANT IN SERVICE INTANGIBLE	2,974,576	2,860,073	0.961506
10				
11	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
12				
13	PLT IN SERV - STEAM	1,390,323	1,327,972	0.955154
14	PLT IN SERV - STEAM - CAPACITY	585	562	0.960813
15	PLT IN SERV - STEAM - ECRC	850,012	815,250	0.959104
16	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,240,920	2,143,785	0.956654
17				
18	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
19				
20	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	137,609	0	0.000000
21	PLT IN SERV - NUCLEAR - CAPACITY	140,305	134,807	0.960813
22	PLT IN SERV - NUCLEAR - ECRC	118,217	113,383	0.959104
23	PLT IN SERV - NUCLEAR ST LUCIE 1	1,773,701	1,702,906	0.960086
24	PLT IN SERV - NUCLEAR ST LUCIE 2	1,948,180	1,870,421	0.960086
25	PLT IN SERV - NUCLEAR ST LUCIE COM	610,110	585,758	0.960086
26	PLT IN SERV - NUCLEAR TURKEY PT	4,285,428	4,114,381	0.960086
27	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	9,013,550	8,521,655	0.945427
28				
29	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
30				
31	PLT IN SERV - OTH PROD - CAPACITY	8,022	7,707	0.960813
32	PLT IN SERV - OTH PROD - ECRC	337,650	323,842	0.959104
33	PLT IN SERV - OTHER PRODUCTION	24,006,785	22,948,315	0.955910
34	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	24,352,457	23,279,864	0.955955
35				
36	ELECTRIC PLANT IN SERVICE TRANSMISSION			

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:

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_ Prior Year Ended: __/__/__
X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	761	0	0.000000
2	PLT IN SERV - TRANSMISSION	10,601,622	9,364,712	0.883328
3	PLT IN SERV - TRANSMISSION - ECRC	17,002	16,307	0.959104
4	PLT IN SERV - TRANSMISSION - GSU	937,835	896,309	0.955722
5	PLT IN SERV - TRANSMISSION - OTHER RETAIL	141,745	141,745	1.000000
6	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	1,478	0	0.000000
7	PLT IN SERV - TRANSMISSION - SPPC	258,746	255,665	0.988090
8	ELECTRIC PLANT IN SERVICE TRANSMISSION	11,959,190	10,674,738	0.892597
9				
10	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
11				
12	PLT IN SERV - DISTRIBUTION - ECRC	11,428	10,961	0.959104
13	PLT IN SERV - DISTRIBUTION - SPPC	3,263,126	3,224,263	0.988090
14	PLT IN SERV - DISTRIBUTION ACCT 360	131,305	131,305	1.000000
15	PLT IN SERV - DISTRIBUTION ACCT 361	412,138	412,138	1.000000
16	PLT IN SERV - DISTRIBUTION ACCT 362	3,122,593	3,122,593	1.000000
17	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	8,109	8,109	1.000000
18	PLT IN SERV - DISTRIBUTION ACCT 363	1,846	1,846	1.000000
19	PLT IN SERV - DISTRIBUTION ACCT 364	3,207,999	3,207,999	1.000000
20	PLT IN SERV - DISTRIBUTION ACCT 365	4,131,243	4,131,243	1.000000
21	PLT IN SERV - DISTRIBUTION ACCT 366	587	587	1.000000
22	PLT IN SERV - DISTRIBUTION ACCT 367	7,112,265	7,112,265	1.000000
23	PLT IN SERV - DISTRIBUTION ACCT 368	3,872,997	3,872,997	1.000000
24	PLT IN SERV - DISTRIBUTION ACCT 369	2,103,890	2,103,890	1.000000
25	PLT IN SERV - DISTRIBUTION ACCT 370	1,031,442	1,028,045	0.996707
26	PLT IN SERV - DISTRIBUTION ACCT 371	179,567	179,567	1.000000
27	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	23,035	23,035	1.000000
28	PLT IN SERV - DISTRIBUTION ACCT 373	981,376	981,376	1.000000
29	ELECTRIC PLANT IN SERVICE DISTRIBUTION	29,594,947	29,552,221	0.998556
30				
31	ELECTRIC PLANT IN SERVICE GENERAL			
32				
33	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	1,244,871	1,207,380	0.969884
34	PLT IN SERV - GENERAL PLANT OTHER - ECCR	628	628	1.000000
35	PLT IN SERV - GENERAL PLANT OTHER - ECRC	8,834	8,473	0.959104
36	PLT IN SERV - GENERAL PLANT OTHER - SPPC	10,597	10,471	0.988090

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		(\$000)	
DOCKET NO.: 20250011-EI			Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	PLT IN SERV - GENERAL PLANT STRUCTURES	1,174,855	1,139,473	0.969884
2	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	538,694	522,470	0.969884
3	PROPERTY UNDER CAPITAL LEASES	79,920	77,513	0.969884
4	ELECTRIC PLANT IN SERVICE GENERAL	3,058,400	2,966,409	0.969922
5				
6	ACQUISITION ADJUSTMENT PLANT			
7				
8	ACQUISITION ADJUSTMENT VERO	110,640	110,640	1.000000
9	ACQUISITION ADJUSTMENT PLANT	110,640	110,640	1.000000
10				
11	PLANT IN SERVICE	83,304,681	80,109,384	0.961643
12				
13	ELECTRIC PLANT HELD FOR FUTURE USE			
14				
15	PLT FUTURE USE - DISTRIBUTION	74,069	74,069	1.000000
16	PLT FUTURE USE - GENERAL	36,230	35,139	0.969884
17	PLT FUTURE USE - OTHER PRODUCTION	965,084	924,907	0.958369
18	PLT FUTURE USE - TRANSMISSION	47,498	42,249	0.889483
19	ELECTRIC PLANT HELD FOR FUTURE USE	1,122,882	1,076,364	0.958573
20				
21				
22	CONSTRUCTION WORK IN PROGRESS			
23				
24	CWIP - CAPACITY CLAUSE	6,847	6,579	0.960813
25	CWIP - CONSERVATION CLAUSE	4,604	4,604	1.000000
26	CWIP - DISTRIBUTION	896,667	896,667	1.000000
27	CWIP - ENVIRONMENTAL CLAUSE	312,426	299,649	0.959104
28	CWIP - GENERAL	355,186	344,489	0.969884
29	CWIP - INTANGIBLE PLANT	284,289	275,727	0.969884
30	CWIP - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	(969)	0	0.000000
31	CWIP - NUCLEAR	777,580	746,544	0.960086
32	CWIP - OTHER PRODUCTION	2,381,334	2,285,029	0.959558
33	CWIP - STEAM (EXCL COAL)	13,790	13,177	0.955593
34	CWIP - STORM PROTECTION CLAUSE	664,541	656,627	0.988090
35	CWIP - TRANSMISSION	1,915,122	1,703,468	0.889483
36	CONSTRUCTION WORK IN PROGRESS	7,611,416	7,232,560	0.950225

FLORIDA PUBLIC SERVICE COMMISSION

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X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
2				
3	ACC AMORT - INTANGIBLE - CAPACITY	(980)	(942)	0.960813
4	ACC AMORT - INTANGIBLE -ECCR	(6,245)	(6,245)	1.000000
5	ACC AMORT - INTANGIBLE -SPPC	(1,125)	(1,112)	0.988090
6	ACC PROV DEPR & AMORT - INTANGIBLE	(1,141,947)	(1,107,556)	0.969884
7	ACC PROV DEPR & AMORT - INTANGIBLE ARO	96,436	93,532	0.969884
8	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(2,522,341)	0	0.000000
9	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(1,026,297)	0	0.000000
10	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(4,172)	(4,047)	0.969884
11	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(4,606,672)	(1,026,370)	0.222801
12				
13	ACCUM PROVISION DEPRECIATION - STEAM			
14				
15	ACC PROV DEPR & AMORT - STEAM	(143,167)	(134,068)	0.936443
16	ACC PROV DEPR & AMORT - STEAM - CAPACITY	(120)	(115)	0.960813
17	ACC PROV DEPR & AMORT - STEAM - ECRC	(283,384)	(271,795)	0.959104
18	ACC PROV DEPR & AMORT - STEAM 2021 FLOWBACK	13,970	13,970	1.000000
19	ACC PROV DEPR - FOSSIL DECOM	(114,628)	(109,034)	0.951201
20	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000
21	ACC PRV DEPR - STEAM 2016 FLOWBACK	66,897	66,897	1.000000
22	ACCUM PROVISION DEPRECIATION - STEAM	(606,445)	(434,144)	0.715884
23				
24	ACCUM PROVISION DEPRECIATION - NUCLEAR			
25				
26	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(13,501)	0	0.000000
27	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECLASS	(47,646)	0	0.000000
28	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(14,361)	(13,798)	0.960813
29	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(18,980)	(18,204)	0.959104
30	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(133,889)	(133,889)	1.000000
31	ACC PROV DEPR & AMORT - NUCLEAR 2021 FLOWBACK	649,210	649,210	1.000000
32	ACC PROV DEPR & AMORT - ST LUCIE 1	(779,498)	(748,385)	0.960086
33	ACC PROV DEPR & AMORT - ST LUCIE 2	(894,737)	(859,025)	0.960086
34	ACC PROV DEPR & AMORT - ST LUCIE COM	(309,089)	(296,752)	0.960086
35	ACC PROV DEPR & AMORT - TURKEY POINT	(1,895,808)	(1,820,139)	0.960086
36	ACCUM PROVISION DEPRECIATION - NUCLEAR	(3,458,299)	(3,240,982)	0.937161

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: <u>_/_/_</u> _ Prior Year Ended: <u>_/_/_</u> X Historical Test Year Ended: 12/31/24
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		(\$000)	
DOCKET NO.: 20250011-EI			Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - OTHER			
2				
3	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(79,979)	(76,606)	0.957831
4	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(116,466)	(111,703)	0.959104
5	ACC PROV DEPR & AMORT - OTH PROD	(2,818,731)	(2,692,850)	0.955341
6	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(1,188)	(1,141)	0.960813
7	ACC PROV DEPR & AMORT - OTH PROD - ECRC	136,921	131,321	0.959104
8	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(186,653)	(186,653)	1.000000
9	ACC PROV DEPR & AMORT - OTHER 2021 FLOWBACK	5,981	5,981	1.000000
10	ACCUM PROVISION DEPRECIATION - OTHER	(3,060,115)	(2,931,651)	0.958020
11				
12	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
13				
14	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS	(201)	0	0.000000
15	ACC PROV DEPR & AMORT - TRANS - ECRC	(5,039)	(4,833)	0.959104
16	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	298,320	298,320	1.000000
17	ACC PROV DEPR & AMORT - TRANS 2021 FLOWBACK	5,545	5,545	1.000000
18	ACC PROV DEPR & AMORT - TRANSMISSION	(1,967,393)	(1,737,854)	0.883328
19	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(170,117)	(162,705)	0.956431
20	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(41,351)	(41,351)	1.000000
21	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(969)	0	0.000000
22	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(10,876)	(10,747)	0.988090
23	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,892,083)	(1,653,626)	0.873971
24				
25	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
26				
27	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(3,246)	(3,113)	0.959104
28	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(128,205)	(126,678)	0.988090
29	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	572,206	572,206	1.000000
30	ACC PROV DEPR & AMORT - DISTRIBUTION 2021 FLOWBACK	(40,583)	(40,583)	1.000000
31	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(694)	(694)	1.000000
32	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(102,066)	(102,066)	1.000000
33	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(733,633)	(733,633)	1.000000
34	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(3,876)	(3,876)	1.000000
35	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 363	814	814	1.000000
36	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(501,049)	(501,049)	1.000000

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		(\$000)	
DOCKET NO.: 20250011-EI			Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(535,250)	(535,250)	1.000000
2	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(77)	(77)	1.000000
3	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(1,713,545)	(1,713,545)	1.000000
4	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,154,905)	(1,154,905)	1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(692,438)	(692,438)	1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(468,512)	(466,969)	0.996707
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	0	0	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(54,792)	(54,792)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(7,924)	(7,924)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(125,590)	(125,590)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION FLOWBACK	(0)	(0)	1.000000
12	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,693,363)	(5,690,160)	0.999437
13				
14	ACCUM PROVISION DEPRECIATION - GENERAL			
15				
16	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	26,979	26,979	1.000000
17	ACC PROV DEPR & AMORT - GENERAL 2021 FLOWBACK	35,683	35,683	1.000000
18	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(169,162)	(164,068)	0.969884
19	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(267,441)	(259,387)	0.969884
20	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(470,387)	(456,221)	0.969884
21	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(194)	(194)	1.000000
22	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,060)	(1,016)	0.959104
23	ACC PROV DEPR & AMORT - GENERAL PLT OTH - SPPC	(755)	(746)	0.988090
24	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(27,811)	(26,974)	0.969884
25	ACCUM PROVISION DEPRECIATION - GENERAL	(874,149)	(845,944)	0.967734
26				
27	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
28				
29	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	6,458,905	6,264,386	0.969884
30	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(6,949,460)	(6,672,081)	0.960086
31	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(490,556)	(407,695)	0.831088
32				
33	ACQUISITION ADJUSTMENT - RESERVE			
34				
35	ACC PROV DEPR - AMORT ELECT PLANT	22,079	21,074	0.954521
36	ACC PROV DEPR - VERO AMORT ELECT PLANT	(20,436)	(20,436)	1.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

_ Projected Test Year Ended: _/_/_

_ Prior Year Ended: _/_/_

X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACQUISITION ADJUSTMENT - RESERVE	1,643	639	0.388865
2				
3	ACCUM PROVISION DEPRECIATION	(20,680,038)	(16,229,933)	0.784812
4				
5	NUCLEAR FUEL			
6				
7	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(475,314)	(445,897)	0.938110
8	NUCLEAR FUEL ASSEMBLIES IN REACTOR	599,806	562,684	0.938110
9	NUCLEAR FUEL IN PROCESS	491,480	461,062	0.938110
10	SPENT NUCLEAR FUEL	67,128	62,973	0.938110
11	NUCLEAR FUEL	683,100	640,822	0.938110
12				
13	WORKING CAPITAL ASSETS			
14				
15	ACCRUED UTILITY REVENUES - CLAUSE	274,637	274,637	1.000000
16	ACCRUED UTILITY REVENUES - FERC	(11,426)	0	0.000000
17	ACCRUED UTILITY REVENUES - FPSC	408,842	408,842	1.000000
18	ACCTS RECEIV FROM ASSOCIATED COMPANIES	60,549	58,553	0.967030
19	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(7,175)	(7,175)	1.000000
20	ALLOWANCE INVENTORY	8	8	0.959104
21	CASH	116,800	112,950	0.967030
22	CLEARING ACCOUNTS - OTHER	29	28	0.967030
23	CUSTOMER ACCOUNTS RECEIVABLE	998,176	998,176	1.000000
24	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	62	60	0.967030
25	FUEL STOCK	234,709	220,183	0.938110
26	INTEREST AND DIVIDENDS RECEIVABLE	389	376	0.967030
27	MISC CUR & ACC ASSTS - DERIVATIVE ASSETS	35,255	33,073	0.938110
28	MISC CUR & ACC ASSTS - JOB ACCT OTHER	21,619	20,906	0.967030
29	MISC DEF DEBITS - 2021 RATE CASE	1,867	1,867	1.000000
30	MISC DEF DEBITS - 2025 RATE CASE	95	95	1.000000
31	MISC DEF DEBITS - COMMITMENT FEES	5,885	5,691	0.967030
32	MISC DEF DEBITS - DEFERRED PENSION DEBIT	1,886,835	1,830,011	0.969884
33	MISC DEF DEBITS - FCG/CPK	275	275	1.000000
34	MISC DEF DEBITS - GPIF	7,124	7,124	1.000000
35	MISC DEF DEBITS - NUCLEAR LT PPD SERVICES	4,853	4,659	0.960086
36	MISC DEF DEBITS - OTHER	274,703	265,646	0.967030

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		(\$000)	
DOCKET NO.: 20250011-EI			Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	MISC DEF DEBITS - SPC FUNDS - SFAS158 - LIFE	503	488	0.969884
2	MISC DEF DEBITS - STORM MAINT - OFFSET	(4,259,563)	(4,097,171)	0.961876
3	MISC DEF DEBITS - STORM MAINTENANCE	4,259,709	4,097,312	0.961876
4	OTH ACCTS REC - EMPLOYEE LOAN	(0)	(0)	0.969884
5	OTH ACCTS REC - MISCELLANEOUS	195,574	189,126	0.967030
6	OTHER REG ASSETS - ARO ASSETS	11,083	10,749	0.969884
7	OTHER REG ASSETS - ASSET OPTIMIZATION	31,888	30,470	0.955540
8	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	1,026,297	0	0.000000
9	OTHER REG ASSETS - CEDAR BAY - TAX GROSS UP	17,511	16,825	0.960813
10	OTHER REG ASSETS - CEDAR BAY PPA LOSS - CAPACITY	27,884	26,791	0.960813
11	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	32,307	30,986	0.959104
12	OTHER REG ASSETS - COVID 19 - CAPACITY	2,200	2,114	0.960813
13	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000
14	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECLASS	643,860	0	0.000000
15	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2021 - FERC RECLASS	669,805	0	0.000000
16	OTHER REG ASSETS - DERIVATIVES	2,359	2,213	0.938110
17	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000
18	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	122,455	117,447	0.959104
19	OTHER REG ASSETS - ICL	75,250	72,301	0.960813
20	OTHER REG ASSETS - INT EXP - FIN 48	3,424	3,311	0.967030
21	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	69,241	66,477	0.960086
22	OTHER REG ASSETS - OTHER	98,915	95,654	0.967030
23	OTHER REG ASSETS - SCHERER UNIT 4 CONSUMMATION PAYMENT	77,460	74,368	0.960086
24	OTHER REG ASSETS - STORM DEFERRED COSTS	252,237	252,237	1.000000
25	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	1,860	1,860	1.000000
26	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	33	0	0.000000
27	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	376,846	376,846	1.000000
28	OTHER REG ASSETS - UNDERRECOVERED SPPC COSTS	28,248	28,248	1.000000
29	OTHER REG ASSETS - UNRECOVERED PLANT - ECCR	11,352	11,352	1.000000
30	OTHER SPECIAL DEPOSITS	5,023	4,858	0.967030
31	PLANT MATERIALS & OPERATING SUPPLIES	1,105,369	1,063,227	0.961876
32	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	180,448	174,499	0.967030
33	PREPAYMENTS - GENERAL	88,175	85,268	0.967030
34	PREPAYMENTS - INTEREST PAPER & DEBT	2,154	2,072	0.961876
35	PREPAYMENTS - SWAPC ECCR	29,694	29,694	1.000000
36	RENTS RECEIVABLE	19,996	19,337	0.967030

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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	1,061	1,026	0.967030
2	STORES EXPENSE	(3,717)	(3,576)	0.961876
3	TEMPORARY CASH INVESTMENTS	59,592	57,628	0.967030
4	TEMPORARY FACILITIES	841	813	0.967030
5	UNRECOVERED PLANT & REGULATORY COSTS	21,923	21,201	0.967030
6	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	1,192,949	1,144,163	0.959104
7	WORKING FUNDS	1	1	0.967030
8	WORKING CAPITAL ASSETS	12,151,051	8,246,199	0.678641
9				
10	WORKING CAPITAL LIABILITIES			
11				
12	ACC MISC OPER PROV - DEFERRED COMPENSATION	(8,969)	(8,699)	0.969884
13	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(200,997)	(194,370)	0.967030
14	ACC PROV PENS & BENEFITS - SFAS 158	(503)	(488)	0.969884
15	ACCTS PAY - GENERAL	(853,133)	(825,005)	0.967030
16	ACCTS PAYABLE - ASSOCIATED COMPANIES	(62,274)	(60,221)	0.967030
17	ACCUM PROV FOR RATE REFUNDS - FERC	(8,183)	0	0.000000
18	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(31,153)	(30,215)	0.969884
19	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(81,638)	(79,179)	0.969884
20	ACCUM PROVISION FOR PROPERTY INSURANCE	(33,445)	(33,445)	1.000000
21	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,610)	(4,458)	0.967030
22	CUSTOMER DEPOSITS - MARGIN CALL COLL - FIN39 OFFSET	246	231	0.938110
23	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(2,175)	(2,103)	0.967030
24	CUSTOMER DEPOSITS - NON-ELECTRIC	(25)	(24)	0.967030
25	DEFERRED GAINS FUTURE USE	(20,477)	(19,801)	0.967030
26	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(5,765)	(5,765)	1.000000
27	INTEREST ACCRUED ON LONG - TERM DEBT	(289,534)	(279,988)	0.967030
28	INTEREST ACCRUED ON WHOLESALE REFUND	(260)	0	0.000000
29	MISC CURR & ACC LIAB - CARE TO SHARE	(3,810)	(3,684)	0.967030
30	MISC CURR & ACC LIAB - FPSC FEE	(4,066)	(4,066)	1.000000
31	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(19,731)	(19,081)	0.967030
32	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(543)	0	0.000000
33	MISC CURR & ACC LIAB - OTHER	(837,448)	(809,837)	0.967030
34	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(5,795)	(5,795)	1.000000
35	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(3,723)	(3,723)	1.000000
36	MISC CURR & ACC LIAB - STORM LIABILITIES	(248,414)	(238,944)	0.961876

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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	MISC CURRENT LIAB - DERIVATIVES LIABILITY	(13,012)	(12,206)	0.938110
2	OTHER DEFD CREDITS - BUDGET BILLING	(42,976)	(42,976)	1.000000
3	OTHER DEFD CREDITS - DEFERRED TRANSMISSION CREDIT	(9,006)	(7,956)	0.883328
4	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(205)	(197)	0.959104
5	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(26,204)	(25,340)	0.967030
6	OTHER DEFD CREDITS - OTHER	(190,255)	(183,982)	0.967030
7	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,215,610)	(2,148,884)	0.969884
8	OTHER REG LIAB - ARO LIABILITY	(4,462,385)	(4,327,995)	0.969884
9	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(64,615)	(61,972)	0.959104
10	OTHER REG LIAB - COST RECOVERY - ECRC	(6,093)	(5,844)	0.959104
11	OTHER REG LIAB - DEFERRED CLAUSE REV	(274,637)	(274,637)	1.000000
12	OTHER REG LIAB - DEFERRED TAX CAPACITY - CEDAR BAY	(365)	(351)	0.960813
13	OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(2,902)	(2,806)	0.967030
14	OTHER REG LIAB - DERIVATIVES	(25,249)	(23,686)	0.938110
15	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)	0.959104
16	OTHER REG LIAB - NCRC AVOIDED AFUDC	(102,194)	0	0.000000
17	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)	1.000000
18	OTHER REG LIAB - OTHER	(636)	(636)	1.000000
19	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(11,176)	(11,176)	1.000000
20	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(17,230)	(17,230)	1.000000
21	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUS	(7,550)	(7,550)	1.000000
22	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FERC	(3,315)	0	0.000000
23	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FPSC	(17,141)	(17,141)	1.000000
24	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(0)	(0)	1.000000
25	OTHER REG LIAB - SWAPC ECCR	(28,271)	(28,271)	1.000000
26	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(1,455)	(1,407)	0.967030
27	TAX COLLECTIONS PAYABLE	(120,246)	(116,282)	0.967030
28	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(301,121)	(289,872)	0.962643
29	TAXES ACCRUED - FEDERAL INCOME TAXES	(47,341)	(45,780)	0.967030
30	TAXES ACCRUED - OTHER	(15,152)	(14,653)	0.967030
31	TAXES ACCRUED - REVENUE TAXES	(157,495)	(157,495)	1.000000
32	TAXES ACCRUED - STATE INCOME TAXES	(84,879)	(82,081)	0.967030
33	WORKING CAPITAL LIABILITIES	(11,216,769)	(10,778,695)	0.960945
34				
35	TOTAL WORKING CAPITAL	934,282	(2,532,496)	-2.710632
36				

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DOCKET NO.: 20250011-EI			Witness: Liz Fuentes, Tara DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	TOTAL RATE BASE	72,976,323	70,296,702	0.963281
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	NOTE:			
18	(1) RATE BASE IS PRESENTED IN THIS MFR ON A TOTAL SYSTEM BASIS (EXCLUDING NON-UTILITY BALANCES) AND DOES NOT CONTAIN ANY			
19	COMMISSION ADJUSTMENTS.			
20				
21				
22				
23				
24				
25				
26				
27				
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
29				
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FLORIDA PUBLIC SERVICE COMMISSION

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)

Type of Data Shown:
X Projected Test Year Ended 12/31/26
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		DEPRECIABLE PLANT							
3									
4		<u>STEAM PRODUCTION</u>							
5		Gulf Clean Energy Center Common							
6	31100	Structures And Improvements	3.40	186,251	3,397	(242)	0	189,407	188,062
7	31200	Boiler Plant Equipment	4.97	67,739	265	(153)	0	67,851	67,828
8	31400	Turbogenerator Units	3.37	27,454	122	(25)	0	27,551	27,519
9	31500	Accessory Electric Equipment	3.76	92,811	448	(4)	0	93,256	93,069
10	31600	Miscellaneous Power Plant Equipment	4.12	17,243	462	0	0	17,706	17,521
11		Total Gulf Clean Energy Center Common		391,499	4,695	(423)	0	395,771	393,999
12									
13		Gulf Clean Energy Center Unit 4							
14	31100	Structures And Improvements	3.40	96	5	0	0	101	99
15	31200	Boiler Plant Equipment	7.69	25,433	970	(18)	0	26,385	26,045
16	31400	Turbogenerator Units	7.54	11,761	517	0	0	12,278	12,092
17	31500	Accessory Electric Equipment	5.32	3,904	96	0	0	4,000	3,965
18		Total Gulf Clean Energy Center Unit 4		41,194	1,588	(18)	0	42,764	42,201
19									
20		Gulf Clean Energy Center Unit 5							
21	31100	Structures And Improvements	3.40	20	0	0	0	20	20
22	31200	Boiler Plant Equipment	6.31	27,217	124	(28)	0	27,313	27,245
23	31400	Turbogenerator Units	7.64	15,960	91	0	0	16,051	15,991
24	31500	Accessory Electric Equipment	5.51	4,340	14	0	0	4,354	4,345
25		Total Gulf Clean Energy Center Unit 5		47,537	229	(28)	0	47,738	47,601
26									
27		Gulf Clean Energy Center Unit 6							
28	31100	Structures And Improvements	3.40	0	0	0	0	0	0
29	31200	Boiler Plant Equipment	5.03	158,716	3,218	(129)	0	161,805	160,512
30	31400	Turbogenerator Units	4.55	68,813	4,802	(35,252)	0	38,363	62,135
31	31500	Accessory Electric Equipment	4.59	38,213	112	(7)	0	38,318	38,273
32	31600	Miscellaneous Power Plant Equipment	4.12	396	3	0	0	400	398
33		Total Gulf Clean Energy Center Unit 6		266,139	8,135	(35,388)	0	238,886	261,319
34									

Supporting Schedules: B-11

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
X Projected Test Year Ended 12/31/26
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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Gulf Clean Energy Center Unit 7							
2	31200	Boiler Plant Equipment	4.29	156,616	235	(962)	0	155,890	156,279
3	31400	Turbogenerator Units	3.86	123,146	693	(1,664)	0	122,175	122,741
4	31500	Accessory Electric Equipment	3.54	32,643	4	0	0	32,648	32,646
5	31600	Miscellaneous Power Plant Equipment	4.12	593	0	0	0	593	593
6		Total Gulf Clean Energy Center Unit 7		312,998	932	(2,626)	0	311,305	312,260
7									
8		Scherer Common							
9	31100	Structures And Improvements	3.09	33,827	6,165	(31)	0	39,961	36,893
10	31200	Boiler Plant Equipment	3.32	52,578	1,575	(121)	0	54,031	53,456
11	31400	Turbogenerator Units	3.03	1,394	3	0	0	1,397	1,396
12	31500	Accessory Electric Equipment	3.14	2,587	203	(5)	0	2,785	2,701
13	31600	Miscellaneous Power Plant Equipment	2.43	9,387	3,184	(4)	0	12,568	11,240
14		Total Scherer Common		99,774	11,129	(160)	0	110,743	105,686
15									
16		Scherer Unit 3							
17	31100	Structures And Improvements	2.15	25,020	(0)	0	0	25,020	25,020
18	31200	Boiler Plant Equipment	2.96	221,125	(0)	(430)	0	220,695	220,910
19	31400	Turbogenerator Units	2.50	45,493	0	(8)	0	45,485	45,489
20	31500	Accessory Electric Equipment	2.49	13,358	(0)	(110)	0	13,248	13,303
21	31600	Miscellaneous Power Plant Equipment	2.43	807	(0)	(1)	0	806	806
22		Total Scherer Unit 3		305,803	(0)	(549)	0	305,253	305,528
23									
24		Manatee Common							
25	31100	Structures And Improvements	1.70	59,021	18	(3,027)	0	56,012	57,516
26	31200	Boiler Plant Equipment	1.70	9,867	17	(30)	0	9,854	9,863
27	31400	Turbogenerator Units	1.70	15,196	28	0	0	15,223	15,213
28	31500	Accessory Electric Equipment	1.70	10,849	2	(19)	0	10,832	10,841
29	31600	Miscellaneous Power Plant Equipment	1.70	351	1	(131)	0	221	286
30		Total Manatee Common		95,284	66	(3,208)	0	92,142	93,720

Supporting Schedules: B-11

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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(Include Amortization/Recovery schedule amounts)

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____ Prior Year Ended ____/____/____
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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Manatee Unit 1							
2	31100	Structures And Improvements	1.70	7,538	173	(9)	0	7,702	7,646
3	31200	Boiler Plant Equipment	1.70	190,407	845	(117)	0	191,135	190,897
4	31400	Turbogenerator Units	1.70	81,302	24	(1,424)	0	79,902	80,605
5	31500	Accessory Electric Equipment	1.70	24,747	6	(88)	0	24,666	24,707
6	31600	Miscellaneous Power Plant Equipment	1.70	4,119	1	(26)	0	4,094	4,106
7		Total Manatee Unit 1		308,113	1,049	(1,664)	0	307,498	307,962
8									
9		Manatee Unit 2							
10	31100	Structures And Improvements	1.70	5,803	2	(9)	0	5,796	5,800
11	31200	Boiler Plant Equipment	1.70	192,318	50	(150)	0	192,217	192,275
12	31400	Turbogenerator Units	1.70	86,352	25	(144)	0	86,232	86,295
13	31500	Accessory Electric Equipment	1.70	19,854	5	(59)	0	19,799	19,827
14	31600	Miscellaneous Power Plant Equipment	1.70	3,622	1	(25)	0	3,597	3,610
15		Total Manatee Unit 2		307,948	82	(387)	0	307,642	307,807
16									
17		Other Steam Production	Various	122	35	(118)	0	39	80
18									
19		TOTAL STEAM PRODUCTION		2,176,409	27,940	(44,570)	0	2,159,780	2,178,163
20									
21		NUCLEAR PRODUCTION							
22		St. Lucie Common							
23	32100	Structures And Improvements	1.70	482,261	16,552	(2,139)	0	496,674	488,191
24	32200	Reactor Plant Equipment	2.10	76,336	(6,662)	0	0	69,673	73,419
25	32300	Turbogenerator Units	2.52	44,548	10,068	(727)	0	53,889	48,399
26	32400	Accessory Electric Equipment	1.67	34,857	(183)	0	0	34,674	34,779
27	32500	Miscellaneous Power Plant Equipment	2.52	23,969	712	0	0	24,680	24,273
28		Total St. Lucie Common		661,971	20,487	(2,866)	0	679,592	669,061
29									
30									
31									

Supporting Schedules: B-11

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

X Projected Test Year Ended 12/31/26
____ Prior Year Ended ____/____/____
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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		St. Lucie Unit 1							
2	32100	Structures And Improvements	1.95	243,079	13,141	(3,385)	0	252,835	247,611
3	32200	Reactor Plant Equipment	2.42	934,608	7,638	(12,785)	0	929,461	931,861
4	32300	Turbogenerator Units	2.77	489,873	10,012	187	0	500,072	494,802
5	32400	Accessory Electric Equipment	2.06	173,102	14,015	(773)	0	186,344	179,387
6	32500	Miscellaneous Power Plant Equipment	2.65	18,110	145	(49)	0	18,206	18,155
7		Total St. Lucie Unit 1		1,858,772	44,951	(16,805)	0	1,886,918	1,871,815
8									
9		St. Lucie Unit 2							
10	32100	Structures And Improvements	1.64	318,147	18,238	(2,359)	0	334,026	321,960
11	32200	Reactor Plant Equipment	2.11	1,168,718	74,347	(7,700)	0	1,235,364	1,182,223
12	32300	Turbogenerator Units	2.42	359,121	12,108	313	0	371,542	364,088
13	32400	Accessory Electric Equipment	1.72	211,042	1,343	(1,778)	0	210,607	210,703
14	32500	Miscellaneous Power Plant Equipment	2.32	22,580	280	(482)	0	22,379	22,476
15		Total St. Lucie Unit 2		2,079,607	106,317	(12,006)	0	2,173,918	2,101,450
16									
17		Turkey Point Common							
18	32100	Structures And Improvements	2.35	549,053	97,783	(2,744)	0	644,092	580,181
19	32200	Reactor Plant Equipment	2.79	152,170	16,735	(415)	0	168,490	158,898
20	32300	Turbogenerator Units	3.20	48,045	12,808	0	0	60,853	53,490
21	32400	Accessory Electric Equipment	2.08	48,490	23	0	0	48,513	48,502
22	32500	Miscellaneous Power Plant Equipment	2.98	67,261	5,865	(19)	0	73,106	69,890
23		Total Turkey Point Common		865,020	133,212	(3,178)	0	995,054	910,961
24									
25		Turkey Point Unit 3							
26	32100	Structures And Improvements	2.50	207,949	4,944	(2,721)	0	210,172	207,849
27	32200	Reactor Plant Equipment	2.66	732,297	42,449	(8,516)	0	766,229	743,322
28	32300	Turbogenerator Units	3.04	775,125	13,590	(22,687)	0	766,029	770,204
29	32400	Accessory Electric Equipment	2.23	165,051	2,618	(2,199)	0	165,470	165,162
30	32500	Miscellaneous Power Plant Equipment	3.20	15,573	204	0	0	15,777	15,667
31		Total Turkey Point Unit 3		1,895,995	63,805	(36,123)	0	1,923,677	1,902,204
32									

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Line No.	(1) Account/ Sub-account Number		(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1			Turkey Point Unit 4							
2	32100		Structures And Improvements	2.43	154,575	1,153	(1,708)	0	154,020	154,270
3	32200		Reactor Plant Equipment	2.64	633,173	14,428	(940)	0	646,662	639,068
4	32300		Turbogenerator Units	2.98	716,112	3,439	(9,671)	0	709,880	713,072
5	32400		Accessory Electric Equipment	2.11	195,015	2,539	(605)	0	196,948	195,845
6	32500		Miscellaneous Power Plant Equipment	3.09	15,327	18	(17)	0	15,327	15,327
7			Total Turkey Point Unit 4		1,714,202	21,576	(12,941)	0	1,722,838	1,717,583
8										
9			TOTAL NUCLEAR PRODUCTION		9,075,567	390,348	(83,919)	0	9,381,996	9,173,075
10										
11			SOLAR PRODUCTION ⁽³⁾							
12			Solar Plant							
13	33802		Structures And Improvements	2.86	1,769,980	252,808	(16)	0	2,022,772	1,982,299
14	33804		Solar Panels	3.03	5,534,342	686,809	(10)	0	6,221,141	6,110,504
15	33805		Collector System ⁽⁴⁾	2.86	1,161,160	147,814	0	0	1,308,974	1,285,258
16	33806		Generator Step-Up Transformers	2.86	112,639	19,166	0	0	131,806	128,742
17	33807		Inverters ⁽⁴⁾	2.91	742,504	58,953	0	0	801,458	791,959
18	33808		Other Accessory Electric Equipment ⁽⁴⁾	2.86	191,807	26,595	(119)	0	218,283	214,031
19			Total Solar Plant		9,512,433	1,192,146	(145)	0	10,704,433	10,512,793
20										
21			Interstate Solar							
22	33802		Structures And Improvements	2.87	10,582	5	0	0	10,587	10,584
23	33804		Solar Panels	3.04	68,105	31	0	0	68,136	68,119
24	33805		Collector System	2.87	6,822	3	0	0	6,825	6,824
25	33807		Inverters	2.87	3,494	2	0	0	3,496	3,495
26	33808		Other Accessory Electric Equipment ⁽⁴⁾	2.92	336	0	(46)	0	290	313
27			Total Interstate Solar		89,339	41	(46)	0	89,334	89,335
28										
29			Babcock Ranch Solar							
30	33802		Structures And Improvements	2.89	8,207	4	0	0	8,211	8,209
31	33804		Solar Panels	3.04	94,591	48	0	0	94,638	94,618
32	33805		Collector System	2.87	11,090	6	0	0	11,095	11,093
33	33807		Inverters ⁽⁴⁾	2.92	11,745	6	0	0	11,751	11,748
34	33808		Other Accessory Electric Equipment ⁽⁴⁾	2.96	148	0	0	0	148	148
35			Total Babcock Ranch Solar		125,781	63	0	0	125,844	125,817

Supporting Schedules: B-11

Recap Schedules: B-6

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COMPANY: FLORIDA POWER & LIGHT COMPANY
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Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Southfork Solar							
2	33802	Structures And Improvements	2.94	11,466	(1)	0	0	11,465	11,466
3	33804	Solar Panels	3.11	59,449	(5)	0	0	59,444	59,446
4	33805	Collector System	2.94	9,521	(1)	0	0	9,520	9,521
5	33807	Inverters ⁽⁴⁾	3.04	10,136	(1)	0	0	10,135	10,135
6	33808	Other Accessory Electric Equipment ⁽⁴⁾	2.96	690	(0)	0	0	690	690
7		Total Southfork Solar		91,262	(8)	0	0	91,255	91,257
8									
9		Desoto Solar							
10	33802	Structures And Improvements	2.99	5,264	0	0	0	5,264	5,264
11	33804	Solar Panels	3.03	112,720	0	0	0	112,720	112,720
12	33805	Collector System ⁽⁴⁾	2.89	9,370	0	0	0	9,370	9,370
13	33807	Inverters	2.87	13,226	0	0	0	13,226	13,226
14	33808	Other Accessory Electric Equipment ⁽⁴⁾	2.87	7,595	851	(4)	0	8,442	7,944
15		Total Desoto Solar		148,174	851	(4)	0	149,021	148,523
16									
17		C & I Solar Partnership							
18	33804	Solar Panels	3.03	12,864	0	0	0	12,864	12,864
19	33805	Collector System	2.86	4,647	0	0	0	4,647	4,647
20	33807	Inverters	2.86	1,351	0	0	0	1,351	1,351
21		Total C & I Solar Partnership		18,862	0	0	0	18,862	18,862
22									
23		TOTAL SOLAR PRODUCTION		9,985,852	1,193,093	(196)	0	11,178,750	10,986,589
24									
25		OTHER RENEWABLE PRODUCTION							
26		Perdido LFG Units 1 and 2							
27	33902	Structures And Improvements	5.56	936	0	0	0	936	936
28	33903	Fuel Holders ⁽⁴⁾	5.66	585	0	0	0	585	585
29	33904	Boilers	5.80	2,720	0	0	0	2,720	2,720
30	33908	Other Accessory Electric Equipment	5.60	863	0	0	0	863	863
31	33912	Miscellaneous Power Plant Equipment	5.56	33	0	0	0	33	33
32		Total Perdido LFG Units 1 and 2		5,137	0	0	0	5,137	5,137
33									
34									

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AND SUBSIDIARIES

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Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Okeechobee Hydrogen Plant Pilot							
2	33902	Structures And Improvements	2.35	10,197	56	0	0	10,252	10,212
3	33903	Fuel Holders ⁽⁴⁾	2.49	50,498	255	0	0	50,753	50,561
4	33908	Other Accessory Electric Equipment	2.35	13,050	44	0	0	13,094	13,056
5	33912	Miscellaneous Power Plant Equipment	2.39	773	44	0	0	818	794
6		Total Okeechobee Hydrogen Plant Pilot		74,518	399	0	0	74,918	74,622
7									
8		TOTAL OTHER RENEWABLE PRODUCTION		79,655	399	0	0	80,054	79,759
9									
10		<u>OTHER PRODUCTION</u>							
11		Cape Canaveral Combined Cycle							
12	34100	Structures And Improvements	2.37	85,256	791	(505)	0	85,543	85,448
13	34200	Fuel Holders, Producers And Accessories	2.51	48,302	44	(13)	0	48,333	48,317
14	34300	Prime Movers - General	2.69	450,182	2,399	(5,973)	0	446,608	448,493
15	34320	Prime Movers - Capital Spare Parts	6.67	226,522	1,339	0	0	227,861	227,232
16	34400	Generators	2.47	70,525	131	(635)	0	70,021	70,281
17	34500	Accessory Electric Equipment	2.40	115,034	105	(175)	0	114,964	114,999
18	34600	Miscellaneous Power Plant Equipment	2.41	15,376	2,628	(288)	0	17,716	16,466
19		Total Cape Canaveral Combined Cycle		1,011,198	7,436	(7,589)	0	1,011,045	1,011,236
20									
21		Dania Beach Energy Center							
22	34100	Structures And Improvements	2.35	107,008	698	0	0	107,707	107,403
23	34200	Fuel Holders, Producers And Accessories	2.49	33,391	21	0	0	33,412	33,402
24	34300	Prime Movers - General	2.67	547,335	2,564	(112)	0	549,786	548,587
25	34320	Prime Movers - Capital Spare Parts	6.67	119,436	26,927	0	6,958	153,321	138,012
26	34400	Generators	2.45	40,157	37	0	0	40,194	40,178
27	34500	Accessory Electric Equipment	2.38	80,847	55	0	0	80,902	80,877
28	34600	Miscellaneous Power Plant Equipment	2.39	7,882	5	0	0	7,888	7,885
29		Total Dania Beach Energy Center		936,057	30,307	(112)	6,958	973,210	956,345
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FLORIDA PUBLIC SERVICE COMMISSION

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
X Projected Test Year Ended 12/31/26
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Lauderdale Gas Turbines							
2	34100	Structures And Improvements	5.39	3,333	15	0	0	3,348	3,339
3	34200	Fuel Holders, Producers And Accessories	3.51	2,079	1	0	0	2,080	2,080
4	34300	Prime Movers - General	6.56	12,658	88	0	0	12,746	12,697
5	34400	Generators	5.69	5,047	4	0	0	5,050	5,048
6	34500	Accessory Electric Equipment	3.34	602	0	0	0	602	602
7	34600	Miscellaneous Power Plant Equipment	2.83	61	0	0	0	61	61
8		Total Lauderdale Gas Turbines		23,779	108	0	0	23,888	23,828
9									
10		Lauderdale Peakers							
11	34100	Structures And Improvements	2.87	35,318	495	(53)	0	35,760	35,541
12	34200	Fuel Holders, Producers And Accessories	2.95	4,232	82	(60)	0	4,254	4,247
13	34300	Prime Movers - General	3.13	136,542	5,857	(756)	0	141,643	139,221
14	34320	Prime Movers - Capital Spare Parts	2.72	155,328	21,885	(11,243)	5,622	171,592	160,096
15	34400	Generators	2.93	58,966	393	(85)	0	59,273	59,122
16	34500	Accessory Electric Equipment	2.84	46,928	529	(84)	0	47,373	47,170
17	34600	Miscellaneous Power Plant Equipment	2.90	1,024	6	(123)	0	907	966
18		Total Lauderdale Peakers		438,339	29,246	(12,405)	5,622	460,801	446,363
19									
20		Ft. Myers Gas Turbines							
21	34100	Structures And Improvements	4.79	6,197	23	0	0	6,220	6,207
22	34200	Fuel Holders, Producers And Accessories	3.69	4,159	36	(106)	0	4,089	4,122
23	34300	Prime Movers - General	6.22	17,085	63	0	0	17,148	17,113
24	34320	Prime Movers - Capital Spare Parts	3.29	5,341	20	0	0	5,361	5,350
25	34400	Generators	5.23	8,012	30	0	0	8,042	8,026
26	34500	Accessory Electric Equipment	6.38	3,157	12	0	0	3,169	3,162
27		Total Ft. Myers Gas Turbines		43,951	183	(106)	0	44,028	43,980
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FLORIDA PUBLIC SERVICE COMMISSION

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
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____ Prior Year Ended ____/____/____
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DOCKET NO.: 20250011-EI

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Ft. Myers Peakers							
2	34100	Structures And Improvements	2.82	7,204	143	0	0	7,347	7,260
3	34200	Fuel Holders, Producers And Accessories	2.97	3,030	60	0	0	3,090	3,054
4	34300	Prime Movers - General	3.15	48,575	3,853	0	0	52,428	50,637
5	34320	Prime Movers - Capital Spare Parts	2.73	65,320	14,644	(11,243)	5,622	74,343	64,337
6	34400	Generators	2.96	16,675	330	0	0	17,005	16,806
7	34500	Accessory Electric Equipment	2.84	18,538	367	0	0	18,906	18,684
8	34600	Miscellaneous Power Plant Equipment	2.88	1,035	21	0	0	1,056	1,043
9		Total Ft. Myers Peakers		160,378	19,417	(11,243)	5,622	174,173	161,820
10									
11		Ft. Myers Common							
12	34100	Structures And Improvements	2.57	19,423	13	(698)	0	18,738	19,082
13	34200	Fuel Holders, Producers And Accessories	1.80	742	1	0	0	742	742
14	34300	Prime Movers - General	3.32	4,802	3	0	0	4,805	4,804
15	34320	Prime Movers - Capital Spare Parts	6.67	52	0	0	0	52	52
16	34400	Generators	2.97	216	0	0	0	216	216
17	34500	Accessory Electric Equipment	2.86	1,359	1	0	0	1,360	1,359
18	34600	Miscellaneous Power Plant Equipment	2.73	1,569	1	(21)	0	1,550	1,560
19		Total Ft. Myers Common		28,162	19	(719)	0	27,462	27,814
20									
21		Ft. Myers Unit 2							
22	34100	Structures And Improvements	2.72	71,204	2,711	(601)	0	73,315	72,458
23	34200	Fuel Holders, Producers And Accessories	2.94	5,868	13	(29)	0	5,853	5,860
24	34300	Prime Movers - General	3.15	543,942	14,240	(8,357)	0	549,824	546,279
25	34320	Prime Movers - Capital Spare Parts	6.67	346,548	8,913	0	5,622	361,083	357,260
26	34400	Generators	2.62	61,243	238	(329)	0	61,152	61,197
27	34500	Accessory Electric Equipment	2.45	56,462	158	(104)	0	56,516	56,485
28	34600	Miscellaneous Power Plant Equipment	2.61	4,054	9	0	0	4,063	4,058
29		Total Ft. Myers Unit 2		1,089,322	26,284	(9,420)	5,622	1,111,808	1,103,597
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FLORIDA PUBLIC SERVICE COMMISSION

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Ft. Myers Unit 3							
2	34100	Structures And Improvements	3.53	7,144	47	0	0	7,191	7,150
3	34200	Fuel Holders, Producers And Accessories	3.09	5,535	36	0	0	5,572	5,540
4	34300	Prime Movers - General	3.59	54,962	4,202	0	0	59,164	55,535
5	34320	Prime Movers - Capital Spare Parts	3.17	56,267	370	0	0	56,637	56,318
6	34400	Generators	3.20	11,204	74	(26)	0	11,252	11,202
7	34500	Accessory Electric Equipment	3.24	13,917	92	(34)	0	13,975	13,913
8	34600	Miscellaneous Power Plant Equipment	4.21	1,721	11	0	0	1,732	1,722
9		Total Ft. Myers Unit 3		150,750	4,831	(60)	0	155,522	151,380
10									
11		Gulf Clean Energy Center Pipeline							
12	34200	Fuel Holders, Producers And Accessories	2.85	115,543	121	0	0	115,663	115,618
13		Total Gulf Clean Energy Center Pipeline		115,543	121	0	0	115,663	115,618
14									
15		Gulf Clean Energy Center Combustion Turbine							
16	34100	Structures And Improvements	2.76	30,288	498	0	0	30,786	30,499
17	34200	Fuel Holders, Producers And Accessories	2.91	26,782	442	(59)	0	27,164	26,939
18	34300	Prime Movers - General	3.10	105,778	1,782	0	0	107,561	106,547
19	34320	Prime Movers - Capital Spare Parts	2.71	129,946	2,138	0	0	132,084	130,852
20	34400	Generators	2.89	12,169	200	0	0	12,369	12,254
21	34500	Accessory Electric Equipment	2.78	75,351	1,240	0	0	76,590	75,876
22	34600	Miscellaneous Power Plant Equipment	2.82	5,154	85	0	0	5,239	5,190
23		Total Gulf Clean Energy Center Combustion Turbine		385,468	6,385	(59)	0	391,793	388,157
24									
25		Lansing Smith Common							
26	34100	Structures And Improvements	2.57	127,931	635	(8)	0	128,558	128,210
27	34200	Fuel Holders, Producers And Accessories	2.83	3,996	69	0	0	4,065	4,027
28	34300	Prime Movers - General	3.63	20,767	226	(23)	0	20,970	20,856
29	34400	Generators	3.08	(35)	(1)	0	0	(36)	(35)
30	34500	Accessory Electric Equipment	2.70	16,860	241	0	0	17,101	16,967
31	34600	Miscellaneous Power Plant Equipment	3.10	3,863	64	0	0	3,926	3,891
32		Total Lansing Smith Common		173,382	1,234	(31)	0	174,585	173,917
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FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Lansing Smith Unit A							
2	34100	Structures And Improvements	6.17	1,377	7	0	0	1,384	1,380
3	34200	Fuel Holders, Producers And Accessories	4.97	701	2	0	0	703	702
4	34300	Prime Movers - General	6.72	2,584	13	0	0	2,598	2,590
5	34400	Generators	2.92	3,513	18	0	0	3,532	3,522
6	34500	Accessory Electric Equipment	4.29	3,303	17	0	0	3,321	3,311
7	34600	Miscellaneous Power Plant Equipment	6.09	43	0	0	0	44	43
8		Total Lansing Smith Unit A		11,522	59	0	0	11,581	11,548
9									
10		Lansing Smith Unit 3							
11	34100	Structures And Improvements	3.32	42,011	612	(40)	0	42,582	42,306
12	34200	Fuel Holders, Producers And Accessories	2.84	3,064	621	(98)	0	3,587	3,318
13	34300	Prime Movers - General	3.16	167,398	15,257	(1,953)	0	180,702	175,063
14	34320	Prime Movers - Capital Spare Parts	6.67	36,697	573	(33,730)	16,865	20,405	20,111
15	34400	Generators	2.61	38,225	1,507	(717)	0	39,015	38,705
16	34500	Accessory Electric Equipment	2.75	10,402	162	(0)	0	10,564	10,481
17	34600	Miscellaneous Power Plant Equipment	3.00	1,784	139	0	0	1,923	1,867
18		Lansing Smith Unit 3		299,579	18,872	(36,538)	16,865	298,778	291,850
19									
20		Manatee Unit 3							
21	34100	Structures And Improvements	2.31	152,455	784	(283)	0	152,955	152,753
22	34200	Fuel Holders, Producers And Accessories	2.66	6,057	6	(14)	0	6,049	6,053
23	34300	Prime Movers - General	2.90	353,446	2,925	(5,333)	0	351,037	352,459
24	34320	Prime Movers - Capital Spare Parts	6.67	244,273	609	0	0	244,882	244,622
25	34400	Generators	2.57	43,684	28	(2)	0	43,711	43,695
26	34500	Accessory Electric Equipment	2.46	48,792	84	(262)	0	48,614	48,708
27	34600	Miscellaneous Power Plant Equipment	2.41	22,924	3,764	(153)	0	26,535	24,868
28		Total Manatee Unit 3		871,631	8,201	(6,048)	0	873,783	873,158
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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Martin Common							
2	34100	Structures And Improvements	1.98	227,430	527	(536)	0	227,422	227,491
3	34200	Fuel Holders, Producers And Accessories	2.49	9,521	169	(13)	0	9,677	9,614
4	34300	Prime Movers - General	2.92	32,270	271	(709)	0	31,832	32,058
5	34320	Prime Movers - Capital Spare Parts	6.67	90,966	23	0	0	90,988	90,977
6	34500	Accessory Electric Equipment	2.54	18,048	93	(112)	0	18,029	18,049
7	34600	Miscellaneous Power Plant Equipment	2.44	6,554	224	(29)	0	6,749	6,680
8		Total Martin Common		384,789	1,307	(1,399)	0	384,697	384,869
9									
10		Martin Unit 3							
11	34100	Structures And Improvements	3.30	2,574	3	(17)	0	2,560	2,567
12	34200	Fuel Holders, Producers And Accessories	2.55	342	0	0	0	342	342
13	34300	Prime Movers - General	3.18	164,299	7,006	(5,173)	0	166,131	165,533
14	34320	Prime Movers - Capital Spare Parts	6.67	78,550	169	0	0	78,719	78,651
15	34400	Generators	3.21	29,597	33	(86)	0	29,544	29,573
16	34500	Accessory Electric Equipment	2.74	27,711	654	(243)	0	28,122	27,997
17	34600	Miscellaneous Power Plant Equipment	2.99	683	1	(19)	0	665	674
18		Total Martin Unit 3		303,757	7,866	(5,540)	0	306,083	305,338
19									
20		Martin Unit 4							
21	34100	Structures And Improvements	3.72	2,666	13	(103)	0	2,576	2,622
22	34200	Fuel Holders, Producers And Accessories	2.65	327	1	0	0	327	327
23	34300	Prime Movers - General	3.25	150,860	1,684	(3,649)	0	148,894	149,851
24	34320	Prime Movers - Capital Spare Parts	6.67	106,459	940	0	0	107,400	107,044
25	34400	Generators	3.25	29,444	72	(61)	0	29,455	29,455
26	34500	Accessory Electric Equipment	2.86	24,650	61	(200)	0	24,511	24,585
27	34600	Miscellaneous Power Plant Equipment	3.14	685	2	(21)	0	666	676
28		Total Martin Unit 4		315,091	2,773	(4,035)	0	313,829	314,560
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Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Martin Unit 8							
2	34100	Structures And Improvements	2.40	24,083	36	(42)	0	24,077	24,080
3	34200	Fuel Holders, Producers And Accessories	2.55	11,526	15	(15)	0	11,525	11,525
4	34300	Prime Movers - General	2.93	381,989	15,390	(3,104)	0	394,276	388,450
5	34320	Prime Movers - Capital Spare Parts	6.67	241,721	1,946	0	0	243,667	242,889
6	34400	Generators	2.60	54,455	111	(49)	0	54,516	54,488
7	34500	Accessory Electric Equipment	2.43	53,307	149	(257)	0	53,199	53,261
8	34600	Miscellaneous Power Plant Equipment	2.50	5,265	7	(49)	0	5,222	5,243
9		Total Martin Unit 8		772,346	17,653	(3,517)	0	786,483	779,935
10									
11		Okeechobee Clean Energy Center							
12	34100	Structures And Improvements	2.35	100,388	3,287	(6)	0	103,669	102,117
13	34200	Fuel Holders, Producers And Accessories	2.49	30,514	229	0	0	30,743	30,645
14	34300	Prime Movers - General	2.67	737,661	24,549	(2,321)	0	759,889	748,538
15	34320	Prime Movers - Capital Spare Parts	6.67	206,357	26,962	(78,058)	29,952	185,212	185,080
16	34400	Generators	2.45	65,368	1,974	(220)	0	67,122	66,333
17	34500	Accessory Electric Equipment	2.38	100,118	23	(52)	0	100,090	100,105
18	34600	Miscellaneous Power Plant Equipment	2.39	11,947	89	(9)	0	12,027	11,993
19		Total Okeechobee Clean Energy Center		1,252,353	57,114	(80,666)	29,952	1,258,753	1,244,812
20									
21		Port Everglades Energy Center							
22	34100	Structures And Improvements	2.34	129,339	3,102	(2,142)	0	130,299	129,986
23	34200	Fuel Holders, Producers And Accessories	2.50	45,781	101	(18)	0	45,865	45,824
24	34300	Prime Movers - General	2.68	623,287	13,288	(6,399)	0	630,175	627,422
25	34320	Prime Movers - Capital Spare Parts	6.67	206,070	15,460	(14,145)	7,072	214,458	204,544
26	34400	Generators	2.46	96,312	389	282	0	96,983	96,634
27	34500	Accessory Electric Equipment	2.39	96,944	1,738	(215)	0	98,467	97,837
28	34600	Miscellaneous Power Plant Equipment	2.40	12,851	3	(315)	0	12,539	12,695
29		Total Port Everglades Energy Center		1,210,585	34,081	(22,952)	7,072	1,228,786	1,214,942
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Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Riviera Beach Clean Energy Center							
2	34100	Structures And Improvements	2.37	79,459	803	(746)	0	79,516	79,562
3	34200	Fuel Holders, Producers And Accessories	2.54	57,917	1,869	(37)	0	59,748	58,216
4	34300	Prime Movers - General	2.70	553,579	35,805	(5,753)	0	583,630	561,688
5	34320	Prime Movers - Capital Spare Parts	6.67	193,381	4,240	(42,434)	0	155,186	191,976
6	34400	Generators	2.48	79,895	84	(14)	0	79,965	79,934
7	34500	Accessory Electric Equipment	2.40	78,992	358	(313)	0	79,037	79,051
8	34600	Miscellaneous Power Plant Equipment	2.41	11,227	5	(104)	0	11,127	11,177
9		Total Riviera Beach Clean Energy Center		1,054,451	43,162	(49,403)	0	1,048,210	1,061,604
10									
11		Sanford Common							
12	34100	Structures And Improvements	2.49	93,273	18	(497)	0	92,793	93,035
13	34200	Fuel Holders, Producers And Accessories	2.50	83	(0)	0	0	83	83
14	34300	Prime Movers - General	3.31	23,710	1,219	(139)	0	24,790	24,399
15	34320	Prime Movers - Capital Spare Parts	6.67	48,837	(0)	0	0	48,837	48,837
16	34400	Generators	2.87	2,273	314	0	0	2,587	2,305
17	34500	Accessory Electric Equipment	3.22	13,961	32	(289)	0	13,704	13,820
18	34600	Miscellaneous Power Plant Equipment	2.71	2,476	(0)	(34)	0	2,442	2,459
19		Total Sanford Common		184,612	1,583	(959)	0	185,237	184,938
20									
21		Sanford Unit 4							
22	34100	Structures And Improvements	2.21	7,748	57	(32)	0	7,773	7,748
23	34200	Fuel Holders, Producers And Accessories	3.15	1,580	14	(281)	0	1,312	1,443
24	34300	Prime Movers - General	3.14	331,950	11,948	(16)	0	343,882	334,702
25	34320	Prime Movers - Capital Spare Parts	6.67	228,745	6,144	(56,216)	28,108	206,781	192,875
26	34400	Generators	2.82	39,034	288	(419)	0	38,904	38,910
27	34500	Accessory Electric Equipment	2.53	36,024	502	(500)	0	36,026	35,877
28	34600	Miscellaneous Power Plant Equipment	2.48	5,003	1,364	(72)	0	6,295	5,421
29		Sanford Unit 4		650,083	20,318	(57,536)	28,108	640,973	616,976
30									
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FLORIDA PUBLIC SERVICE COMMISSION

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)

Type of Data Shown:
X Projected Test Year Ended 12/31/26
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		Sanford Unit 5							
2	34100	Structures And Improvements	2.26	7,520	4	(24)	0	7,500	7,510
3	34200	Fuel Holders, Producers And Accessories	2.61	1,018	1	(436)	0	582	800
4	34300	Prime Movers - General	3.13	335,847	9,253	(4,563)	0	340,537	339,009
5	34320	Prime Movers - Capital Spare Parts	6.67	247,824	10,088	0	0	257,912	253,933
6	34400	Generators	2.66	33,866	19	(163)	0	33,721	33,793
7	34500	Accessory Electric Equipment	2.54	32,989	298	(909)	0	32,378	32,719
8	34600	Miscellaneous Power Plant Equipment	2.47	6,163	36,078	(69)	0	42,172	10,057
9		Total Sanford Unit 5		665,226	55,742	(6,165)	0	714,803	677,820
10									
11		Turkey Point Unit 5							
12	34100	Structures And Improvements	2.51	363,212	2,375	(686)	0	364,901	364,121
13	34200	Fuel Holders, Producers And Accessories	2.52	12,682	32	(12)	0	12,702	12,694
14	34300	Prime Movers - General	2.91	399,799	14,172	(6,236)	0	407,734	405,471
15	34320	Prime Movers - Capital Spare Parts	6.67	271,610	7,644	(56,216)	28,108	251,146	236,650
16	34400	Generators	2.57	42,374	355	(1,340)	0	41,390	41,893
17	34500	Accessory Electric Equipment	2.41	55,893	465	(237)	0	56,121	56,057
18	34600	Miscellaneous Power Plant Equipment	2.48	14,092	55	(168)	0	13,980	14,039
19		Total Turkey Point Unit 5		1,159,663	25,098	(64,896)	28,108	1,147,973	1,130,925
20									
21		West County Common							
22	34100	Structures And Improvements	2.46	81,697	3,309	(161)	0	84,845	83,598
23	34200	Fuel Holders, Producers And Accessories	2.74	8,630	4,052	(38)	0	12,643	11,122
24	34300	Prime Movers - General	2.96	56,528	1,215	0	0	57,743	57,220
25	34320	Prime Movers - Capital Spare Parts	6.67	343,910	65	0	0	343,975	343,947
26	34500	Accessory Electric Equipment	2.57	13,608	240	(222)	0	13,626	13,633
27	34600	Miscellaneous Power Plant Equipment	2.59	2,413	42	0	0	2,455	2,437
28		Total West County Common		506,786	8,922	(421)	0	515,287	511,958
29									
30									
31									
32									
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FLORIDA PUBLIC SERVICE COMMISSION

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or sub-account to which a separate depreciation rate is prescribed.
(Include Amortization/Recovery schedule amounts)

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AND SUBSIDIARIES

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		West County Unit 1							
2	34100	Structures And Improvements	2.40	57,162	492	(3,098)	0	54,556	55,861
3	34200	Fuel Holders, Producers And Accessories	2.56	17,012	2,942	(126)	0	19,828	18,388
4	34300	Prime Movers - General	2.77	352,234	27,854	(6,567)	0	373,521	363,163
5	34320	Prime Movers - Capital Spare Parts	6.67	119,968	24,930	0	0	144,899	130,240
6	34400	Generators	2.50	41,908	197	(3,229)	0	38,877	40,397
7	34500	Accessory Electric Equipment	2.43	68,960	653	(170)	0	69,444	69,206
8	34600	Miscellaneous Power Plant Equipment	2.44	9,096	7	(57)	0	9,046	9,071
9		Total West County Unit 1		666,340	57,076	(13,246)	0	710,170	686,326
10									
11		West County Unit 2							
12	34100	Structures And Improvements	2.36	35,876	100	(179)	0	35,797	35,841
13	34200	Fuel Holders, Producers And Accessories	2.53	6,981	144	(74)	0	7,051	7,025
14	34300	Prime Movers - General	2.75	334,841	18,535	(14)	0	353,361	344,801
15	34320	Prime Movers - Capital Spare Parts	6.67	196,464	24,615	(32,776)	16,388	204,691	188,574
16	34400	Generators	2.47	49,037	205	(1,317)	0	47,926	48,498
17	34500	Accessory Electric Equipment	2.40	38,756	843	(132)	0	39,467	39,046
18	34600	Miscellaneous Power Plant Equipment	2.42	13,182	32	(57)	0	13,157	13,172
19		Total West County Unit 2		675,137	44,474	(34,548)	16,388	701,450	676,956
20									
21		West County Unit 3							
22	34100	Structures And Improvements	2.41	50,632	305	(168)	0	50,768	50,703
23	34200	Fuel Holders, Producers And Accessories	2.56	11,023	835	(160)	0	11,698	11,373
24	34300	Prime Movers - General	2.75	537,886	28,701	(7,034)	0	559,553	548,619
25	34320	Prime Movers - Capital Spare Parts	6.67	134,868	40,277	(10,925)	12,861	177,081	149,741
26	34400	Generators	2.52	70,877	16,847	(336)	0	87,388	79,801
27	34500	Accessory Electric Equipment	2.44	60,621	525	(190)	0	60,956	60,776
28	34600	Miscellaneous Power Plant Equipment	2.45	13,974	9	(62)	0	13,920	13,947
29		Total West County Unit 3		879,881	87,498	(18,874)	12,861	961,365	914,959
30									
31		Other Minor Other Production	Various	95	0	(1)	0	93	94
32									
33		TOTAL OTHER PRODUCTION		16,420,256	617,368	(448,487)	163,177	16,752,313	16,487,623
34									

Supporting Schedules: B-11

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		TRANSMISSION ⁽⁶⁾							
2		Oil Backout Transmission							
3	35020	Easements	0.02	27,487	0	0	0	27,487	27,487
4	35200	Structures And Improvements	0.03	5,267	0	0	0	5,267	5,267
5	35300	Station Equipment	0.04	63,308	0	(4)	0	63,305	63,307
6	35400	Towers And Fixtures	0.04	31,051	0	0	0	31,051	31,051
7	35500	Poles And Fixtures	0.05	6,694	0	0	0	6,694	6,694
8	35600	Overhead Conductors And Devices	0.05	73,566	0	0	0	73,566	73,566
9	35900	Roads And Trails	0.03	6,649	0	0	0	6,649	6,649
10		Total Oil Backout Transmission		214,023	0	(4)	0	214,019	214,021
11									
12		All Other Transmission							
13	35020	Easements	1.00	440,147	31,165	0	0	471,312	458,290
14	35200	Structures And Improvements	1.64	587,709	30,838	(438)	0	618,109	612,863
15	35300	Station Equipment	2.27	3,440,120	242,668	(25,445)	0	3,657,343	3,594,881
16	35310	Station Equipment - Step-Up Transformers	2.63	596,396	51,100	(915)	0	646,581	627,614
17	35400	Towers And Fixtures	1.64	1,842,744	203,173	(536)	0	2,045,381	1,906,927
18	35500	Poles And Fixtures	2.34	4,495,021	519,660	(15,621)	0	4,999,060	4,654,078
19	35600	Overhead Conductors And Devices	2.42	2,301,306	267,578	(7,296)	0	2,561,589	2,384,078
20	35700	Underground Conduit	1.54	137,722	165	(11)	0	137,876	137,769
21	35800	Underground Conductors And Devices	1.85	306,277	4,076	(2,697)	0	307,656	306,825
22	35900	Roads And Trails	1.46	139,232	(193)	0	0	139,039	139,112
23		Total All-Other Transmission		14,286,673	1,350,232	(52,959)	0	15,583,946	14,822,438
24									
25		TOTAL TRANSMISSION		14,500,695	1,350,232	(52,962)	0	15,797,965	15,036,459
26									
27		DISTRIBUTION ⁽⁵⁾							
28	36010	Easements	1.80	231	0	0	0	231	231
29	36100	Structures And Improvements	1.64	543,254	42,680	(536)	0	585,399	565,402
30	36200	Station Equipment	2.06	3,357,719	160,997	(29,354)	0	3,489,361	3,428,662
31	36290	Substation Equipment - LMS	20.00	4,594	0	(1,779)	0	2,814	3,615
32	36410	Poles, Towers And Fixtures - Wood	3.63	2,275,114	123,222	(11,993)	0	2,386,343	2,337,268
33	36420	Poles, Towers And Fixtures - Concrete	2.86	2,455,806	137,976	(6,183)	0	2,587,599	2,531,482
34	36500	Overhead Conductors And Devices	2.91	5,315,050	294,131	(63,537)	0	5,545,645	5,445,801

Supporting Schedules: B-11

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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1	36660	Underground Conduit - Duct System	1.43	3,983,524	433,298	(708)	0	4,416,114	4,212,224
2	36670	Underground Conduit - Direct Buried	1.82	254,619	41,987	(26)	0	296,579	276,786
3	36750	Underground Conductors And Devices - Duct System (20+ Years)	3.45	46,687	0	0	0	46,687	46,687
4	36760	Underground Conductors And Devices - Duct System	2.17	4,206,905	321,790	(12,062)	0	4,516,633	4,369,287
5	36770	Underground Conductors And Devices - Direct Buried	2.22	865,040	46,090	(3,571)	0	907,559	886,809
6	36800	Line Transformers	2.87	4,679,112	378,630	(65,588)	0	4,992,154	4,843,623
7	36910	Services - Overhead	3.31	481,054	26,484	(3,258)	0	504,280	493,003
8	36960	Services - Underground	2.09	2,469,277	345,877	(6,020)	0	2,809,134	2,647,819
9	37000	Meters	3.00	151,686	3,114	(55)	0	154,744	153,244
10	37010	Meters-AMI	6.00	969,424	89,316	(23,935)	0	1,034,805	1,002,279
11	37100	Installations On Customer Premises	3.66	147,596	18,914	(452)	0	166,058	157,042
12	37120	Residential Load Management	20.00	21,313	0	(5,247)	0	16,066	17,583
13	37130	Commercial Load Management - Non-ECCR	20.00	4,410	0	0	0	4,410	4,410
14	37140	Electric Vehicle Chargers	6.67	144,498	28,843	0	0	173,342	162,175
15	37161	Light Duty Generators	10.00	80	0	0	0	80	80
16	37170	Heavy Duty Generators	5.00	7,269	0	0	0	7,269	7,269
17	37300	Street Lighting And Signal Systems	2.82	1,236,305	212,110	(16,518)	0	1,431,898	1,334,659
18									
19		TOTAL DISTRIBUTION		33,620,568	2,705,459	(250,822)	0	36,075,205	34,927,439
20									
21		BATTERY STORAGE							
22	38702	Structures And Improvements	5.00	358,032	843,900	0	0	1,201,932	602,921
23	38703	Energy Storage Equipment ⁽⁴⁾	5.00	551,342	1,007,344	0	0	1,558,686	843,723
24	38705	Collector System	5.00	7,910	12,628	0	0	20,538	11,574
25	38707	Inverters	5.00	50,730	110,239	0	0	160,969	82,720
26	38711	Miscellaneous Energy Storage Equipment	5.00	9,870	18,732	0	0	28,602	15,351
27									
28		TOTAL BATTERY STORAGE		977,884	1,992,844	0	0	2,970,727	1,556,289
29									
30									
31									
32									
33									
34									

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1									
2		<u>GENERAL PLANT</u>							
3	39000	Structures And Improvements	1.50	1,178,839	66,695	(12,900)	0	1,232,634	1,202,562
4	39210	Automobiles	11.37	17,134	1,112	0	0	18,246	17,679
5	39220	Light Trucks	8.88	101,671	7,533	0	0	109,205	105,367
6	39230	Heavy Trucks	6.15	394,928	24,095	0	0	419,022	407,032
7	39240	Tractor Trailers	8.09	4,917	5	0	0	4,922	4,920
8	39270	Marine Equipment	20.00	374	103	0	0	477	426
9	39280	Transportation - Other	20.00	822	104	0	0	926	874
10	39290	Trailers	4.00	47,690	2,839	0	0	50,529	49,117
11	39610	Power Operated Equipment	6.15	6,760	554	0	0	7,314	7,038
12	39703	Communication Equipment - Fiber Optics	4.00	32,784	204	(84)	0	32,904	32,852
13									
14		TOTAL GENERAL PLANT		1,785,919	103,242	(12,984)	0	1,876,177	1,827,867
15									
16		TOTAL DEPRECIABLE PLANT BALANCE		88,622,805	8,380,925	(893,939)	163,177	96,272,968	92,253,262
17									
18		AMORTIZABLE PLANT							
19									
20		<u>INTANGIBLE PLANT</u>							
21	301	Organization	Various	132	0	0	0	132	132
22	302	Franchises And Consents	Various	1	0	0	0	1	1
23	303	Miscellaneous Intangible Plant	Various	703,388	5,714	(1,881)	0	707,221	703,932
24									
25		TOTAL INTANGIBLE PLANT		703,521	5,714	(1,881)	0	707,354	704,065
26									
27		<u>STEAM PRODUCTION</u>							
28	315	Computer Hardware (312)	3.94	640	0	0	0	640	640
29	315	Computer Hardware - 5 Year	20.00	1,168	0	(1,123)	0	44	620
30	315	Computer Hardware and Communication Equipment - 7 Year	14.29	397	0	(6)	0	392	394
31	316	Miscellaneous Power Plant Equipment - 3 Year	33.33	204	0	0	0	204	204
32	316	Miscellaneous Power Plant Equipment - 5 Year	20.00	722	0	0	0	722	722
33	316	Miscellaneous Power Plant Equipment - 7 Year	14.29	8,650	0	(218)	0	8,431	8,594
34									
35		TOTAL STEAM PRODUCTION		11,780	0	(1,347)	0	10,433	11,174

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Recap Schedules: B-6

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1		<u>NUCLEAR PRODUCTION</u>							
2	324	Computer Hardware (324) ⁽⁴⁾	2.60	1,181	4	0	0	1,185	1,182
3	324	Computer Hardware - 3 Year	33.33	548	0	(227)	0	321	379
4	324	Computer Hardware - 5 Year	20.00	122	97	0	0	219	148
5	324	Computer Equipment (323)	2.77	665	(1)	0	0	665	665
6	324	Computer Software (324)	14.29	170,657	1,875	(54,430)	0	118,102	142,693
7	324	Fiber Optics	4.00	42	0	0	0	42	42
8	325	Miscellaneous Power Plant Equipment - 3 Year	33.33	(172)	0	0	0	(172)	(172)
9	325	Miscellaneous Power Plant Equipment - 5 Year	20.00	2,031	0	(129)	0	1,902	1,922
10	325	Miscellaneous Power Plant Equipment - 7 Year	14.29	83,771	0	(6,535)	0	77,236	79,701
11									
12		TOTAL NUCLEAR PRODUCTION		258,847	1,976	(61,321)	0	199,502	226,560
13									
14		<u>SOLAR PRODUCTION</u>							
15	338	Computer Hardware - 3 Year	33.33	247	0	(108)	0	140	176
16	338	Computer Hardware and Miscellaneous Power Equipment - 5 Year	20.00	1,472	78	(196)	0	1,354	1,348
17	338	Computer Hardware, Software, and Miscellaneous Power Equipment - 7 Year	14.29	7,610	72	(44)	0	7,638	7,634
18									
19		TOTAL SOLAR PRODUCTION		9,330	151	(348)	0	9,132	9,158
20									
21		<u>OTHER PRODUCTION</u>							
22	345	Computer Hardware - 3 Year	33.33	962	0	(545)	0	417	619
23	345	Computer Hardware - 5 Year	20.00	3,149	14	(246)	0	2,917	3,081
24	345	Computer Hardware, Software, and Communication Equipment - 7 Year	14.29	90,652	124	(1,756)	0	89,021	89,216
25	345	Computer Hardware (343)	2.90	9,624	87	0	0	9,711	9,671
26	345	Computer Hardware (345)	2.41	41	2	0	0	43	42
27	345	Computer Software - 20 Year	5.00	44,239	0	0	0	44,239	44,239
28	345	Fiber Optics	4.00	2,749	0	0	0	2,749	2,749
29	346	Miscellaneous Power Plant Equipment - 5 Year	20.00	1,451	0	(186)	0	1,266	1,357
30	346	Miscellaneous Power Plant Equipment - 7 Year	14.29	35,916	0	(5,439)	0	30,477	32,681
31									
32		TOTAL OTHER PRODUCTION		188,782	227	(8,171)	0	180,839	183,654
33									
34									

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		<u>TRANSMISSION</u>							
2	351	Computer Hardware - 3 Year	33.33	1,671	0	(1,416)	0	255	1,353
3	351	Computer Hardware - 5 Year	20.00	10,132	0	(1,872)	0	8,260	9,423
4	351	Computer Software and Communication Equipment - 7 Year	14.29	204,779	27,600	(3,315)	0	229,064	210,087
5	351	Communications Equipment (353) ⁽⁴⁾	2.27	28,734	961	0	0	29,695	29,135
6	351	Fiber Optics	4.00	53,187	7,858	0	0	61,044	55,072
7									
8		TOTAL TRANSMISSION		298,502	36,419	(6,604)	0	328,317	305,070
9									
10		<u>DISTRIBUTION</u>							
11	363	Computer Hardware (362)	2.06	(4)	0	0	0	(4)	(4)
12	363	Computer Hardware - 3 Year	33.33	1,069	0	(736)	0	333	669
13	363	Computer Hardware - 5 Year	20.00	926	0	(489)	0	437	584
14	363	Computer Software and Communication Equipment - 7 Year	14.29	369,385	21,653	(29,148)	0	361,890	360,607
15	363	Communications Equipment (362)	2.06	35,176	13	0	0	35,189	35,183
16	363	Fiber Optics	4.00	144,373	48	0	0	144,421	144,399
17									
18		TOTAL DISTRIBUTION		550,926	21,714	(30,374)	0	542,266	541,438
19									
20		<u>BATTERY STORAGE</u>							
21	387	Computer Hardware - 3 Year	33.33	31	0	(26)	0	6	21
22	387	Computer Hardware - 5 Year	20.00	184	13	0	0	196	191
23	387	Computer Software and Miscellaneous Storage Equipment - 7 Year	14.29	4,244	418	0	0	4,661	4,455
24									
25		TOTAL BATTERY STORAGE		4,459	430	(26)	0	4,863	4,667
26									
27		<u>GENERAL PLANT</u>							
28	390	Leasehold Improvements	Various	304	0	(259)	0	45	184
29	391	Office Furniture/Equipment And Mailing Equipment - 7 Year	14.29	125,728	9,498	(15,716)	0	119,510	117,102
30	391	Office Accessories	20.00	16,193	7,883	(2,050)	0	22,026	18,583
31	393	Stores Equipment	14.29	13,345	4,383	(197)	0	17,530	15,107
32	394	Tools And Shop Equipment	14.29	126,787	48,148	(8,480)	0	166,454	142,107
33									
34									

Supporting Schedules: B-11

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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)

Type of Data Shown:
X Projected Test Year Ended 12/31/26
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Depreciation Rate ⁽²⁾	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1	395	Laboratory Equipment	14.29	17,359	2,871	(1,880)	0	18,350	17,427
2	397	Computer Hardware - 3 Year	33.33	10,460	0	(1,791)	0	8,670	9,674
3	397	Computer Hardware and ECCR Software & Equipment - 5 Year	20.00	303,076	43,438	(47,593)	0	298,921	282,293
4	397	Computer Software, Software as a Service and Communication Equipment - 7 Year	14.29	1,686,575	294,351	(160,495)	0	1,820,431	1,660,219
5	397	Computer Software and Software as a Service - 20 Year	5.00	380,921	36,012	0	0	416,932	391,657
6	398	Miscellaneous Equipment	14.29	159,313	35,339	(9,925)	0	184,727	170,103
7									
8		TOTAL GENERAL PLANT		2,840,060	481,923	(248,386)	0	3,073,597	2,824,455
9									
10		TOTAL AMORTIZABLE PLANT		4,866,207	548,554	(358,457)	0	5,056,304	4,810,242
11									
12		OTHER ITEMS							
13									
14	Various	Asset Retirement Obligation		110,097	0	(10,524)	0	99,574	101,032
15	114000	Vero Beach Acquisition Adjustment		110,640	0	0	0	110,640	110,640
16	Various	Property Under Capital Lease		80,212	0	0	0	80,212	80,212
17	Various	Avoided AFUDC - FERC Reclass		161,357	1	(1,738)	0	159,620	160,488
18	106186	Completed Construction Not Classified - Other		29,696	0	0	0	29,696	29,696
19									
20		TOTAL OTHER ITEMS		492,002	1	(12,262)	0	479,741	482,068
21									
22		NON-DEPRECIABLE PROPERTY ⁽⁵⁾		2,230,482	408,037	0	0	2,638,518	2,503,462
23									
24		TOTAL PLANT BALANCE		96,211,495	9,337,516	(1,264,658)	163,177	104,447,531	100,049,034
25									

⁽¹⁾ Plant balances are presented in new subfunctions and accounts as prescribed in FERC Docket No. RM2-11-000, Order No. 898 issued on June 29, 2023, effective January 1, 2025.

⁽²⁾ Depreciation and amortization rates approved by the FPSC in Docket No. 20210015-EI, Order No. PSC-2021-0446-S-EI issued on December 02, 2021.

⁽³⁾ Solar plant balances are presented in aggregate for plants with identical depreciation rates and separately for plants with unique depreciation rates.

⁽⁴⁾ Indicates composite depreciation rate due to plant transfers made in compliance with FERC Docket No. RM2-11-000, Order No. 898 originating from various utility accounts.

⁽⁵⁾ Amounts shown include Plant Held for Future Use

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1																
2		DEPRECIABLE PLANT														
3																
4		STEAM PRODUCTION														
5		Gulf Clean Energy Center Common														
6	31100	Structures And Improvements	186,251	186,440	186,638	187,072	187,603	187,922	188,530	188,818	188,909	188,947	188,977	189,295	189,407	188,062
7	31200	Boiler Plant Equipment	67,739	67,756	67,774	67,804	67,829	67,838	67,867	67,874	67,868	67,859	67,849	67,856	67,851	67,828
8	31400	Turbogenerator Units	27,454	27,467	27,479	27,499	27,513	27,521	27,537	27,544	27,545	27,544	27,543	27,550	27,551	27,519
9	31500	Accessory Electric Equipment	92,811	92,850	92,890	92,948	93,015	93,055	93,129	93,164	93,176	93,182	93,189	93,238	93,256	93,069
10	31600	Miscellaneous Power Plant Equipment	17,243	17,286	17,329	17,391	17,463	17,507	17,587	17,626	17,639	17,646	17,652	17,691	17,706	17,521
11		Total Gulf Clean Energy Center Common	391,499	391,798	392,110	392,715	393,423	393,843	394,650	395,025	395,137	395,179	395,211	395,630	395,771	393,999
12																
13		Gulf Clean Energy Center Unit 4														
14	31100	Structures And Improvements	96	96	97	98	99	99	100	100	100	100	100	100	101	99
15	31200	Boiler Plant Equipment	25,433	25,557	25,684	25,869	25,985	26,054	26,184	26,245	26,266	26,275	26,285	26,358	26,385	26,045
16	31400	Turbogenerator Units	11,761	11,828	11,897	11,996	12,058	12,096	12,166	12,199	12,211	12,217	12,223	12,263	12,278	12,092
17	31500	Accessory Electric Equipment	3,904	3,917	3,929	3,948	3,959	3,966	3,979	3,985	3,988	3,989	3,990	3,997	4,000	3,965
18		Total Gulf Clean Energy Center Unit 4	41,194	41,398	41,607	41,910	42,101	42,216	42,428	42,529	42,564	42,581	42,598	42,719	42,764	42,201
19																
20		Gulf Clean Energy Center Unit 5														
21	31100	Structures And Improvements	20	20	20	20	20	20	20	20	20	20	20	20	20	20
22	31200	Boiler Plant Equipment	27,217	27,221	27,225	27,233	27,236	27,238	27,242	27,243	27,242	27,240	27,246	27,295	27,313	27,245
23	31400	Turbogenerator Units	15,960	15,965	15,970	15,977	15,981	15,984	15,989	15,991	15,992	15,992	15,998	16,037	16,051	15,991
24	31500	Accessory Electric Equipment	4,340	4,341	4,341	4,342	4,343	4,343	4,344	4,345	4,345	4,345	4,346	4,351	4,354	4,345
25		Total Gulf Clean Energy Center Unit 5	47,537	47,546	47,556	47,571	47,580	47,585	47,595	47,598	47,598	47,597	47,609	47,703	47,738	47,601
26																
27		Gulf Clean Energy Center Unit 6														
28	31100	Structures And Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	31200	Boiler Plant Equipment	158,716	158,779	158,845	159,650	160,156	160,458	161,022	161,288	161,374	161,414	161,445	161,711	161,805	160,512
30	31400	Turbogenerator Units	68,813	68,727	68,641	69,771	70,438	59,550	60,308	60,605	60,629	60,579	60,516	60,815	38,363	62,135
31	31500	Accessory Electric Equipment	38,213	38,213	38,213	38,242	38,260	38,271	38,291	38,301	38,304	38,305	38,306	38,315	38,318	38,273
32	31600	Miscellaneous Power Plant Equipment	396	396	396	397	398	398	399	399	399	399	399	400	400	398
33		Total Gulf Clean Energy Center Unit 6	266,139	266,116	266,096	268,061	269,252	258,678	260,020	260,593	260,706	260,696	260,666	261,241	238,886	261,319
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Gulf Clean Energy Center Unit 7														
2	31200	Boiler Plant Equipment	156,616	156,554	156,491	156,464	156,418	156,358	156,315	156,253	156,179	156,102	156,025	155,963	155,890	156,279
3	31400	Turbogenerator Units	123,146	123,091	123,037	123,022	122,961	122,870	122,818	122,741	122,624	122,496	122,367	122,290	122,175	122,741
4	31500	Accessory Electric Equipment	32,643	32,644	32,645	32,645	32,646	32,646	32,647	32,647	32,647	32,647	32,647	32,648	32,648	32,646
5	31600	Miscellaneous Power Plant Equipment	593	593	593	593	593	593	593	593	593	593	593	593	593	593
6		Total Gulf Clean Energy Center Unit 7	312,998	312,881	312,766	312,724	312,618	312,467	312,373	312,234	312,043	311,839	311,632	311,494	311,305	312,260
7																
8		Scherer Common														
9	31100	Structures And Improvements	33,827	34,184	34,624	35,379	35,955	36,375	37,302	37,848	38,083	38,228	38,369	39,470	39,961	36,893
10	31200	Boiler Plant Equipment	52,578	52,734	52,902	53,158	53,326	53,430	53,644	53,750	53,786	53,801	53,814	53,971	54,031	53,456
11	31400	Turbogenerator Units	1,394	1,395	1,395	1,396	1,396	1,396	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,396
12	31500	Accessory Electric Equipment	2,587	2,606	2,626	2,658	2,679	2,693	2,722	2,738	2,744	2,747	2,750	2,775	2,785	2,701
13	31600	Miscellaneous Power Plant Equipment	9,387	9,703	10,043	10,561	10,911	11,140	11,596	11,839	11,934	11,989	12,040	12,410	12,568	11,240
14		Total Scherer Common	99,774	100,622	101,589	103,152	104,267	105,035	106,661	107,572	107,944	108,161	108,370	110,023	110,743	105,686
15																
16		Scherer Unit 3														
17	31100	Structures And Improvements	25,020	25,020	25,020	25,020	25,020	25,020	25,020	25,020	25,020	25,020	25,020	25,020	25,020	25,020
18	31200	Boiler Plant Equipment	221,125	221,089	221,053	221,017	220,981	220,946	220,910	220,874	220,838	220,802	220,766	220,730	220,695	220,910
19	31400	Turbogenerator Units	45,493	45,492	45,492	45,491	45,490	45,490	45,489	45,488	45,488	45,487	45,486	45,486	45,485	45,489
20	31500	Accessory Electric Equipment	13,358	13,349	13,340	13,331	13,321	13,312	13,303	13,294	13,285	13,275	13,266	13,257	13,248	13,303
21	31600	Miscellaneous Power Plant Equipment	807	807	807	807	807	806	806	806	806	806	806	806	806	806
22		Total Scherer Unit 3	305,803	305,757	305,711	305,665	305,619	305,574	305,528	305,482	305,436	305,391	305,345	305,299	305,253	305,528
23																
24		Manatee Common														
25	31100	Structures And Improvements	59,021	58,770	58,519	58,269	58,018	57,767	57,517	57,267	57,015	56,763	56,512	56,263	56,012	57,516
26	31200	Boiler Plant Equipment	9,867	9,867	9,867	9,868	9,867	9,866	9,866	9,864	9,862	9,860	9,858	9,856	9,854	9,863
27	31400	Turbogenerator Units	15,196	15,199	15,203	15,208	15,212	15,214	15,218	15,219	15,220	15,220	15,221	15,222	15,223	15,213
28	31500	Accessory Electric Equipment	10,849	10,848	10,846	10,845	10,844	10,842	10,841	10,840	10,838	10,836	10,835	10,833	10,832	10,841
29	31600	Miscellaneous Power Plant Equipment	351	341	330	319	308	297	287	276	265	254	243	232	221	286
30		Total Manatee Common	95,284	95,024	94,764	94,509	94,249	93,986	93,728	93,466	93,200	92,934	92,668	92,407	92,142	93,720
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Manatee Unit 1														
2	31100	Structures And Improvements	7,538	7,560	7,583	7,616	7,636	7,649	7,672	7,682	7,685	7,687	7,688	7,698	7,702	7,646
3	31200	Boiler Plant Equipment	190,407	190,509	190,614	190,769	190,863	190,916	191,023	191,068	191,078	191,079	191,077	191,123	191,135	190,897
4	31400	Turbogenerator Units	81,302	81,186	81,071	80,957	80,841	80,724	80,609	80,492	80,374	80,256	80,137	80,020	79,902	80,605
5	31500	Accessory Electric Equipment	24,747	24,741	24,734	24,728	24,722	24,715	24,708	24,701	24,694	24,687	24,680	24,673	24,666	24,707
6	31600	Miscellaneous Power Plant Equipment	4,119	4,117	4,115	4,113	4,111	4,109	4,107	4,105	4,102	4,100	4,098	4,096	4,094	4,106
7		Total Manatee Unit 1	308,113	308,113	308,116	308,182	308,173	308,113	308,118	308,049	307,934	307,808	307,680	307,611	307,498	307,962
8																
9		Manatee Unit 2														
10	31100	Structures And Improvements	5,803	5,802	5,802	5,801	5,801	5,800	5,800	5,799	5,799	5,798	5,797	5,797	5,796	5,800
11	31200	Boiler Plant Equipment	192,318	192,312	192,306	192,303	192,297	192,288	192,282	192,273	192,262	192,250	192,238	192,229	192,217	192,275
12	31400	Turbogenerator Units	86,352	86,343	86,334	86,327	86,318	86,308	86,299	86,289	86,277	86,265	86,254	86,243	86,232	86,295
13	31500	Accessory Electric Equipment	19,854	19,850	19,845	19,841	19,837	19,832	19,828	19,823	19,819	19,814	19,809	19,804	19,799	19,827
14	31600	Miscellaneous Power Plant Equipment	3,622	3,620	3,618	3,616	3,614	3,612	3,610	3,608	3,606	3,604	3,602	3,599	3,597	3,610
15		Total Manatee Unit 2	307,948	307,926	307,905	307,889	307,866	307,840	307,819	307,792	307,762	307,730	307,699	307,672	307,642	307,807
16																
17		Other Steam Production	122	112	102	92	91	86	85	79	71	62	52	47	39	80
18																
19		TOTAL STEAM PRODUCTION	2,176,409	2,177,294	2,178,323	2,182,471	2,185,239	2,175,421	2,179,006	2,180,419	2,180,396	2,179,979	2,179,531	2,181,846	2,159,780	2,178,163
20																
21		NUCLEAR PRODUCTION														
22		St. Lucie Common														
23	32100	Structures And Improvements	482,261	482,821	483,448	484,668	486,126	487,373	488,315	488,871	489,050	490,655	491,514	494,702	496,674	488,191
24	32200	Reactor Plant Equipment	76,336	76,191	76,001	75,435	74,668	73,834	73,126	72,791	72,644	71,917	71,507	70,322	69,673	73,419
25	32300	Turbogenerator Units	44,548	45,033	45,529	46,403	47,161	47,808	48,349	48,702	48,990	49,836	50,427	52,511	53,889	48,399
26	32400	Accessory Electric Equipment	34,857	34,852	34,846	34,830	34,811	34,790	34,774	34,765	34,761	34,742	34,730	34,695	34,674	34,779
27	32500	Miscellaneous Power Plant Equipment	23,969	23,989	24,014	24,073	24,151	24,229	24,295	24,328	24,343	24,419	24,463	24,600	24,680	24,273
28		Total St. Lucie Common	661,971	662,886	663,838	665,410	666,917	668,034	668,858	669,456	669,787	671,568	672,641	676,830	679,592	669,061
29																
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		St. Lucie Unit 1														
2	32100	Structures And Improvements	243,079	243,467	243,917	244,960	246,304	247,422	248,292	248,598	248,598	249,572	250,009	251,889	252,835	247,611
3	32200	Reactor Plant Equipment	934,608	933,945	933,317	933,032	932,920	932,677	932,284	931,554	930,651	930,290	929,639	929,809	929,461	931,861
4	32300	Turbogenerator Units	489,873	490,428	491,027	492,089	493,379	494,485	495,387	495,842	496,064	497,015	497,569	499,195	500,072	494,802
5	32400	Accessory Electric Equipment	173,102	173,763	174,488	175,852	177,536	178,972	180,138	180,698	180,929	182,199	182,896	185,118	186,344	179,387
6	32500	Miscellaneous Power Plant Equipment	18,110	18,113	18,117	18,128	18,142	18,154	18,163	18,165	18,164	18,174	18,178	18,197	18,206	18,155
7		Total St. Lucie Unit 1	1,858,772	1,859,717	1,860,866	1,864,062	1,868,281	1,871,709	1,874,264	1,874,857	1,874,406	1,877,249	1,878,291	1,884,208	1,886,918	1,871,815
8																
9		St. Lucie Unit 2														
10	32100	Structures And Improvements	318,147	318,309	318,528	319,319	320,338	321,176	321,810	322,013	321,993	322,660	322,952	324,211	334,026	321,960
11	32200	Reactor Plant Equipment	1,168,718	1,169,314	1,170,083	1,172,561	1,175,768	1,178,440	1,180,470	1,181,124	1,181,059	1,183,263	1,184,246	1,188,487	1,235,364	1,182,223
12	32300	Turbogenerator Units	359,121	359,514	359,974	361,099	362,471	363,628	364,553	365,007	365,220	366,151	366,680	368,189	371,542	364,088
13	32400	Accessory Electric Equipment	211,042	210,932	210,831	210,812	210,822	210,806	210,762	210,664	210,537	210,493	210,403	210,425	210,607	210,703
14	32500	Miscellaneous Power Plant Equipment	22,580	22,552	22,525	22,517	22,517	22,510	22,496	22,468	22,434	22,420	22,395	22,398	22,379	22,476
15		Total St. Lucie Unit 2	2,079,607	2,080,621	2,081,941	2,086,309	2,091,916	2,096,560	2,100,091	2,101,276	2,101,242	2,104,988	2,106,675	2,113,710	2,173,918	2,101,450
16																
17		Turkey Point Common														
18	32100	Structures And Improvements	549,053	550,581	552,316	556,308	561,169	565,447	569,325	570,932	571,522	613,432	615,521	622,658	644,092	580,181
19	32200	Reactor Plant Equipment	152,170	152,687	153,286	154,548	156,195	157,602	158,711	159,224	159,430	163,287	163,929	166,114	168,490	158,898
20	32300	Turbogenerator Units	48,045	48,589	49,196	50,380	51,863	53,110	54,084	54,544	54,744	55,703	56,249	58,007	60,853	53,490
21	32400	Accessory Electric Equipment	48,490	48,492	48,493	48,496	48,499	48,502	48,504	48,505	48,505	48,507	48,508	48,511	48,513	48,502
22	32500	Miscellaneous Power Plant Equipment	67,261	67,508	67,785	68,323	69,013	69,615	70,109	70,351	70,472	71,073	71,425	72,536	73,106	69,890
23		Total Turkey Point Common	865,020	867,857	871,077	878,054	886,740	894,277	900,732	903,556	904,673	952,002	955,632	967,826	995,054	910,961
24																
25		Turkey Point Unit 3														
26	32100	Structures And Improvements	207,949	207,810	207,677	207,699	207,789	207,823	207,799	207,668	207,482	207,448	207,326	207,400	210,172	207,849
27	32200	Reactor Plant Equipment	732,297	732,512	732,862	735,512	739,266	742,279	744,493	745,168	745,060	747,249	748,139	752,123	766,229	743,322
28	32300	Turbogenerator Units	775,125	773,442	771,768	771,481	771,816	771,751	771,276	770,045	768,437	767,878	766,708	766,891	766,029	770,204
29	32400	Accessory Electric Equipment	165,051	164,960	164,894	164,973	165,136	165,250	165,305	165,238	165,107	165,180	165,144	165,403	165,470	165,162
30	32500	Miscellaneous Power Plant Equipment	15,573	15,581	15,591	15,611	15,637	15,659	15,677	15,686	15,690	15,710	15,722	15,757	15,777	15,667
31		Total Turkey Point Unit 3	1,895,995	1,894,305	1,892,792	1,895,277	1,899,644	1,902,762	1,904,551	1,903,804	1,901,775	1,903,465	1,903,038	1,907,574	1,923,677	1,902,204
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

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☐ Prior Year Ended ___/___/___
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DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Turkey Point Unit 4														
2	32100	Structures And Improvements	154,675	154,496	154,420	154,394	154,393	154,373	154,332	154,239	154,119	154,084	154,005	154,058	154,020	154,270
3	32200	Reactor Plant Equipment	633,173	633,764	634,386	635,538	637,009	638,347	639,496	640,052	640,259	641,621	642,409	645,173	646,662	639,068
4	32300	Turbogenerator Units	716,112	715,534	714,967	714,578	714,262	713,859	713,365	712,705	711,961	711,450	710,804	710,458	709,880	713,072
5	32400	Accessory Electric Equipment	195,015	195,085	195,162	195,333	195,561	195,763	195,930	195,991	195,990	196,191	196,290	196,730	196,948	195,845
6	32500	Miscellaneous Power Plant Equipment	15,327	15,326	15,326	15,327	15,328	15,329	15,329	15,328	15,327	15,327	15,327	15,327	15,327	15,327
7		Total Turkey Point Unit 4	1,714,202	1,714,206	1,714,261	1,715,170	1,716,553	1,717,671	1,718,452	1,718,315	1,717,657	1,718,674	1,718,834	1,721,746	1,722,838	1,717,583
8																
9		TOTAL NUCLEAR PRODUCTION	9,075,567	9,079,591	9,084,774	9,104,281	9,130,051	9,151,013	9,166,948	9,171,265	9,169,541	9,227,945	9,235,111	9,271,895	9,381,996	9,173,075
10																
11		SOLAR PRODUCTION ⁽²⁾														
12		Solar Plant														
13	33802	Structures And Improvements	1,769,980	1,935,451	1,936,208	1,937,072	2,019,441	2,020,068	2,020,646	2,021,183	2,021,396	2,021,643	2,021,879	2,022,149	2,022,772	1,982,299
14	33804	Solar Panels	5,534,342	5,982,652	5,984,893	5,987,501	6,210,779	6,212,725	6,214,479	6,216,105	6,216,799	6,217,595	6,218,346	6,219,196	6,221,141	6,110,504
15	33805	Collector System	1,161,160	1,257,837	1,258,287	1,258,802	1,306,934	1,307,312	1,307,661	1,307,986	1,308,118	1,308,272	1,308,420	1,308,587	1,308,974	1,285,258
16	33806	Generator Step-Up Transformers	112,639	125,193	125,250	125,314	131,563	131,609	131,651	131,691	131,706	131,724	131,741	131,761	131,806	128,742
17	33807	Inverters	742,504	780,999	781,184	781,400	800,570	800,732	800,880	801,018	801,078	801,147	801,212	801,286	801,458	791,959
18	33808	Other Accessory Electric Equipment	191,807	209,101	209,188	209,293	217,906	217,984	218,050	218,111	218,133	218,158	218,181	218,209	218,283	214,031
19		Total Solar Plant	9,512,433	10,291,233	10,295,009	10,299,382	10,687,193	10,690,430	10,693,367	10,696,094	10,697,230	10,698,540	10,699,779	10,701,188	10,704,433	10,512,793
20																
21		Interstate Solar														
22	33802	Structures And Improvements	10,582	10,582	10,583	10,583	10,584	10,584	10,584	10,585	10,585	10,585	10,586	10,586	10,587	10,584
23	33804	Solar Panels	68,105	68,107	68,108	68,111	68,114	68,117	68,119	68,122	68,124	68,126	68,128	68,130	68,136	68,119
24	33805	Collector System	6,822	6,823	6,823	6,823	6,823	6,824	6,824	6,824	6,824	6,824	6,825	6,825	6,825	6,824
25	33807	Inverters	3,494	3,494	3,494	3,494	3,494	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,496	3,495
26	33808	Other Accessory Electric Equipment	336	333	329	325	321	317	313	310	306	302	298	294	290	313
27		Total Interstate Solar	89,339	89,338	89,336	89,336	89,336	89,336	89,336	89,335	89,334	89,333	89,332	89,331	89,334	89,335
28																
29		Babcock Ranch Solar														
30	33802	Structures And Improvements	8,207	8,207	8,208	8,208	8,209	8,209	8,209	8,210	8,210	8,210	8,210	8,210	8,211	8,209
31	33804	Solar Panels	94,591	94,597	94,601	94,607	94,613	94,618	94,622	94,625	94,628	94,630	94,632	94,634	94,638	94,618
32	33805	Collector System	11,090	11,091	11,091	11,092	11,092	11,093	11,094	11,094	11,094	11,094	11,095	11,095	11,095	11,093
33	33807	Inverters	11,745	11,746	11,746	11,747	11,748	11,748	11,749	11,749	11,750	11,750	11,750	11,750	11,751	11,748
34	33808	Other Accessory Electric Equipment	148	148	148	148	148	148	148	148	148	148	148	148	148	148
35		Total Babcock Ranch Solar	125,781	125,788	125,794	125,803	125,810	125,817	125,822	125,827	125,830	125,833	125,836	125,838	125,844	125,817

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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Type of Data Shown:

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☐ Prior Year Ended ____/____/____
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DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1																
2		Southfork Solar														
3	33802	Structures And Improvements	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,465	11,465	11,466
4	33804	Solar Panels	59,449	59,448	59,448	59,447	59,446	59,446	59,445	59,445	59,445	59,445	59,444	59,444	59,444	59,446
5	33805	Collector System	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,520	9,520	9,521
6	33807	Inverters	10,136	10,136	10,136	10,136	10,136	10,135	10,135	10,135	10,135	10,135	10,135	10,135	10,135	10,135
7	33808	Other Accessory Electric Equipment	690	690	690	690	690	690	690	690	690	690	690	690	690	690
8		Total Southfork Solar	91,262	91,261	91,260	91,259	91,258	91,257	91,257	91,256	91,256	91,255	91,255	91,255	91,255	91,257
9																
10		Desoto Solar														
11	33802	Structures And Improvements	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264
12	33804	Solar Panels	112,720	112,720	112,720	112,720	112,720	112,720	112,720	112,720	112,720	112,720	112,720	112,720	112,720	112,720
13	33805	Collector System	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370
14	33807	Inverters	13,226	13,226	13,226	13,226	13,226	13,226	13,226	13,226	13,226	13,226	13,226	13,226	13,226	13,226
15	33808	Other Accessory Electric Equipment	7,595	7,634	7,664	7,704	7,736	7,855	7,936	8,003	8,043	8,144	8,223	8,298	8,442	7,944
16		Total Desoto Solar	148,174	148,213	148,243	148,283	148,315	148,434	148,515	148,582	148,622	148,723	148,802	148,877	149,021	148,523
17																
18		C & I Solar Partnership														
19	33804	Solar Panels	12,864	12,864	12,864	12,864	12,864	12,864	12,864	12,864	12,864	12,864	12,864	12,864	12,864	12,864
20	33805	Collector System	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647
21	33807	Inverters	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351
22		Total C & I Solar Partnership	18,862	18,862	18,862	18,862	18,862	18,862	18,862	18,862	18,862	18,862	18,862	18,862	18,862	18,862
23																
24		TOTAL SOLAR PRODUCTION	9,985,852	10,764,696	10,768,506	10,772,925	11,160,773	11,164,136	11,167,159	11,169,956	11,171,134	11,172,546	11,173,866	11,175,351	11,178,750	10,986,589
25																
26		<u>OTHER RENEWABLE PRODUCTION</u>														
27		Perdido LFG Units 1 and 2														
28	33902	Structures And Improvements	936	936	936	936	936	936	936	936	936	936	936	936	936	936
29	33903	Fuel Holders	585	585	585	585	585	585	585	585	585	585	585	585	585	585
30	33904	Boilers	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720
31	33908	Other Accessory Electric Equipment	863	863	863	863	863	863	863	863	863	863	863	863	863	863
32	33912	Miscellaneous Power Plant Equipment	33	33	33	33	33	33	33	33	33	33	33	33	33	33
33		Total Perdido LFG Units 1 and 2	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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AND SUBSIDIARIES

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☐ Prior Year Ended ____/____/____
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DOCKET NO.: 20250011-EI

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Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Okeechobee Hydrogen Plant Pilot														
2	33902	Structures And Improvements	10,197	10,198	10,200	10,203	10,205	10,208	10,210	10,212	10,213	10,215	10,217	10,220	10,252	10,212
3	33903	Fuel Holders	50,498	50,504	50,511	50,522	50,532	50,544	50,553	50,561	50,567	50,574	50,583	50,595	50,753	50,561
4	33908	Other Accessory Electric Equipment	13,050	13,050	13,050	13,051	13,052	13,053	13,053	13,054	13,057	13,054	13,055	13,057	13,094	13,056
5	33912	Miscellaneous Power Plant Equipment	773	776	779	783	786	791	794	798	800	803	806	809	818	794
6		Total Okeechobee Hydrogen Plant Pilot	74,518	74,529	74,540	74,558	74,576	74,595	74,610	74,624	74,635	74,646	74,662	74,681	74,918	74,622
7																
8		TOTAL OTHER RENEWABLE PRODUCTION	79,655	79,665	79,676	79,695	79,712	79,731	79,746	79,761	79,771	79,783	79,798	79,818	80,054	79,759
9																
10		OTHER PRODUCTION														
11		Cape Canaveral Combined Cycle														
12	34100	Structures And Improvements	85,256	85,307	85,339	85,398	85,440	85,487	85,509	85,522	85,516	85,511	85,500	85,496	85,543	85,448
13	34200	Fuel Holders, Producers And Accessories	48,302	48,305	48,307	48,311	48,314	48,317	48,319	48,321	48,322	48,324	48,324	48,327	48,333	48,317
14	34300	Prime Movers - General	450,182	449,945	449,650	449,434	449,167	448,959	448,668	448,342	447,951	447,559	447,147	446,799	446,608	448,493
15	34320	Prime Movers - Capital Spare Parts	226,522	226,563	226,713	226,912	227,072	227,237	227,351	227,444	227,501	227,555	227,597	227,688	227,861	227,232
16	34400	Generators	70,525	70,488	70,447	70,411	70,372	70,334	70,291	70,247	70,200	70,153	70,105	70,059	70,021	70,281
17	34500	Accessory Electric Equipment	115,034	115,029	115,022	115,019	115,014	115,010	115,003	114,996	114,986	114,977	114,967	114,961	114,964	114,999
18	34600	Miscellaneous Power Plant Equipment	15,376	15,524	15,653	15,870	16,075	16,319	16,517	16,709	16,843	16,999	17,146	17,312	17,716	16,466
19		Total Cape Canaveral Combined Cycle	1,011,198	1,011,161	1,011,131	1,011,354	1,011,453	1,011,663	1,011,659	1,011,582	1,011,320	1,011,078	1,010,787	1,010,641	1,011,045	1,011,236
20																
21		Dania Beach Energy Center														
22	34100	Structures And Improvements	107,008	107,090	107,154	107,244	107,319	107,398	107,456	107,507	107,541	107,576	107,606	107,638	107,707	107,403
23	34200	Fuel Holders, Producers And Accessories	33,391	33,393	33,395	33,398	33,400	33,402	33,404	33,405	33,406	33,408	33,408	33,410	33,412	33,402
24	34300	Prime Movers - General	547,335	547,544	547,716	547,974	548,203	548,485	548,701	548,899	549,033	549,180	549,314	549,459	549,786	548,587
25	34320	Prime Movers - Capital Spare Parts	119,436	122,320	124,651	127,938	130,760	133,784	143,005	145,034	146,411	147,876	149,145	150,476	153,321	138,012
26	34400	Generators	40,157	40,161	40,164	40,169	40,173	40,177	40,181	40,183	40,185	40,187	40,188	40,190	40,194	40,178
27	34500	Accessory Electric Equipment	80,847	80,853	80,858	80,865	80,870	80,876	80,881	80,885	80,888	80,891	80,893	80,896	80,902	80,877
28	34600	Miscellaneous Power Plant Equipment	7,882	7,883	7,883	7,884	7,884	7,885	7,885	7,886	7,886	7,886	7,886	7,887	7,887	7,885
29		Total Dania Beach Energy Center	936,057	939,244	941,822	945,471	948,609	952,009	961,514	963,800	965,350	967,004	968,442	969,955	973,210	956,345
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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AND SUBSIDIARIES

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DOCKET NO.: 20250011-EI

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Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Lauderdale Gas Turbines														
2	34100	Structures And Improvements	3,333	3,334	3,334	3,336	3,337	3,338	3,340	3,341	3,342	3,343	3,344	3,345	3,348	3,339
3	34200	Fuel Holders, Producers And Accessories	2,079	2,079	2,079	2,079	2,079	2,079	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080
4	34300	Prime Movers - General	12,658	12,662	12,667	12,674	12,681	12,690	12,697	12,705	12,710	12,717	12,723	12,730	12,746	12,697
5	34400	Generators	5,047	5,047	5,047	5,047	5,048	5,048	5,048	5,049	5,049	5,049	5,049	5,050	5,050	5,048
6	34500	Accessory Electric Equipment	602	602	602	602	602	602	602	602	602	602	602	602	602	602
7	34600	Miscellaneous Power Plant Equipment	61	61	61	61	61	61	61	61	61	61	61	61	61	61
8		Total Lauderdale Gas Turbines	23,779	23,785	23,791	23,799	23,808	23,819	23,828	23,837	23,844	23,852	23,860	23,868	23,888	23,828
9																
10		Lauderdale Peakers														
11	34100	Structures And Improvements	35,318	35,354	35,384	35,431	35,474	35,524	35,562	35,597	35,620	35,646	35,669	35,695	35,760	35,541
12	34200	Fuel Holders, Producers And Accessories	4,232	4,235	4,236	4,241	4,246	4,251	4,254	4,255	4,254	4,253	4,252	4,250	4,254	4,247
13	34300	Prime Movers - General	136,542	136,872	137,149	137,561	138,300	139,056	139,634	140,108	140,385	140,659	140,873	141,086	141,643	139,221
14	34320	Prime Movers - Capital Spare Parts	155,328	156,704	157,946	159,878	161,935	164,306	155,012	156,878	158,222	159,732	161,103	162,608	171,592	160,096
15	34400	Generators	58,966	58,991	59,010	59,044	59,076	59,113	59,141	59,165	59,180	59,196	59,211	59,226	59,273	59,122
16	34500	Accessory Electric Equipment	46,928	46,969	47,000	47,048	47,104	47,164	47,207	47,243	47,264	47,286	47,304	47,322	47,373	47,170
17	34600	Miscellaneous Power Plant Equipment	1,024	1,014	1,004	995	985	975	966	956	946	936	926	917	907	966
18		Total Lauderdale Peakers	438,339	440,139	441,730	444,198	447,120	450,389	441,775	444,202	445,871	447,708	449,338	451,104	460,801	446,363
19																
20		Ft. Myers Gas Turbines														
21	34100	Structures And Improvements	6,197	6,198	6,199	6,201	6,203	6,205	6,207	6,209	6,210	6,212	6,214	6,216	6,220	6,207
22	34200	Fuel Holders, Producers And Accessories	4,159	4,152	4,145	4,139	4,133	4,128	4,122	4,117	4,110	4,104	4,097	4,091	4,089	4,122
23	34300	Prime Movers - General	17,085	17,088	17,091	17,096	17,102	17,108	17,113	17,119	17,123	17,127	17,132	17,137	17,148	17,113
24	34320	Prime Movers - Capital Spare Parts	5,341	5,342	5,343	5,345	5,346	5,348	5,350	5,352	5,353	5,354	5,356	5,357	5,361	5,350
25	34400	Generators	8,012	8,014	8,015	8,018	8,020	8,023	8,026	8,028	8,030	8,032	8,034	8,037	8,042	8,026
26	34500	Accessory Electric Equipment	3,157	3,158	3,158	3,159	3,160	3,161	3,162	3,163	3,164	3,165	3,166	3,167	3,169	3,162
27		Total Ft. Myers Gas Turbines	43,951	43,952	43,952	43,959	43,965	43,974	43,981	43,987	43,990	43,994	43,998	44,004	44,028	43,980
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Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Ft. Myers Peakers														
2	34100	Structures And Improvements	7,204	7,209	7,218	7,230	7,241	7,253	7,262	7,270	7,276	7,282	7,287	7,307	7,347	7,260
3	34200	Fuel Holders, Producers And Accessories	3,030	3,032	3,036	3,041	3,045	3,050	3,054	3,058	3,060	3,062	3,065	3,073	3,090	3,054
4	34300	Prime Movers - General	48,575	48,660	49,072	49,670	50,156	50,645	50,987	51,271	51,448	51,620	51,760	51,986	52,428	50,637
5	34320	Prime Movers - Capital Spare Parts	65,320	65,515	65,992	67,018	66,608	67,950	69,275	69,361	61,355	62,633	69,264	70,742	74,343	64,337
6	34400	Generators	16,675	16,688	16,707	16,736	16,761	16,788	16,809	16,828	16,841	16,855	16,867	16,913	17,005	16,806
7	34500	Accessory Electric Equipment	18,538	18,552	18,574	18,606	18,634	18,664	18,687	18,708	18,723	18,738	18,752	18,804	18,906	18,684
8	34600	Miscellaneous Power Plant Equipment	1,035	1,036	1,037	1,039	1,040	1,042	1,043	1,045	1,045	1,046	1,047	1,050	1,056	1,043
9		Total Ft. Myers Peakers	160,378	160,693	161,637	163,339	153,484	155,392	157,117	158,539	159,747	161,236	168,043	169,874	174,173	161,820
10																
11		Ft. Myers Common														
12	34100	Structures And Improvements	19,423	19,367	19,310	19,253	19,197	19,140	19,083	19,026	18,968	18,910	18,853	18,795	18,738	19,082
13	34200	Fuel Holders, Producers And Accessories	742	742	742	742	742	742	742	742	742	742	742	742	742	742
14	34300	Prime Movers - General	4,802	4,802	4,802	4,803	4,803	4,804	4,804	4,804	4,804	4,804	4,804	4,805	4,805	4,804
15	34320	Prime Movers - Capital Spare Parts	52	52	52	52	52	52	52	52	52	52	52	52	52	52
16	34400	Generators	216	216	216	216	216	216	216	216	216	216	216	216	216	216
17	34500	Accessory Electric Equipment	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,360	1,359
18	34600	Miscellaneous Power Plant Equipment	1,569	1,568	1,566	1,565	1,563	1,561	1,560	1,558	1,556	1,555	1,553	1,551	1,550	1,560
19		Total Ft. Myers Common	28,162	28,105	28,047	27,990	27,932	27,874	27,816	27,757	27,698	27,639	27,580	27,520	27,462	27,814
20																
21		Ft. Myers Unit 2														
22	34100	Structures And Improvements	71,204	71,479	71,685	71,988	72,234	72,498	72,676	72,823	72,902	72,985	73,048	73,116	73,315	72,458
23	34200	Fuel Holders, Producers And Accessories	5,868	5,867	5,865	5,864	5,862	5,861	5,860	5,859	5,857	5,856	5,854	5,853	5,853	5,860
24	34300	Prime Movers - General	543,942	543,740	543,858	544,320	544,742	545,559	546,511	547,209	547,401	547,896	548,178	548,452	549,824	546,279
25	34320	Prime Movers - Capital Spare Parts	346,548	353,459	354,447	355,764	356,823	357,877	358,638	359,258	359,637	360,001	360,288	360,560	361,083	357,260
26	34400	Generators	61,243	61,235	61,224	61,220	61,215	61,213	61,205	61,197	61,183	61,170	61,156	61,144	61,152	61,197
27	34500	Accessory Electric Equipment	56,462	56,464	56,464	56,469	56,473	56,483	56,489	56,493	56,495	56,497	56,497	56,499	56,516	56,485
28	34600	Miscellaneous Power Plant Equipment	4,054	4,055	4,055	4,056	4,057	4,058	4,058	4,059	4,060	4,060	4,061	4,062	4,063	4,058
29		Total Ft. Myers Unit 2	1,089,322	1,096,298	1,097,599	1,099,681	1,101,405	1,103,549	1,105,438	1,106,898	1,107,534	1,108,465	1,109,083	1,109,686	1,111,808	1,103,597
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Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		<i>Ft. Myers Unit 3</i>														
2	34100	Structures And Improvements	7,144	7,144	7,144	7,145	7,145	7,146	7,146	7,146	7,146	7,147	7,147	7,161	7,191	7,150
3	34200	Fuel Holders, Producers And Accessories	5,535	5,535	5,536	5,536	5,536	5,537	5,537	5,537	5,537	5,538	5,538	5,549	5,572	5,540
4	34300	Prime Movers - General	54,962	54,972	54,983	54,998	55,011	55,023	55,031	55,038	55,042	55,345	55,583	56,808	59,164	55,535
5	34320	Prime Movers - Capital Spare Parts	56,267	56,268	56,271	56,275	56,279	56,283	56,285	56,287	56,288	56,290	56,292	56,408	56,637	56,318
6	34400	Generators	11,204	11,202	11,201	11,200	11,198	11,197	11,195	11,193	11,191	11,190	11,188	11,209	11,252	11,202
7	34500	Accessory Electric Equipment	13,917	13,915	13,912	13,911	13,909	13,907	13,904	13,902	13,900	13,897	13,895	13,921	13,975	13,913
8	34600	Miscellaneous Power Plant Equipment	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,725	1,732	1,722
9		<i>Total Ft. Myers Unit 3</i>	150,750	150,757	150,768	150,786	150,799	150,812	150,820	150,825	150,826	151,127	151,363	152,780	155,522	151,380
10																
11		<i>Gulf Clean Energy Center Pipeline</i>														
12	34200	Fuel Holders, Producers And Accessories	115,543	115,561	115,574	115,593	115,607	115,622	115,632	115,640	115,645	115,650	115,653	115,657	115,663	115,618
13		<i>Total Gulf Clean Energy Center Pipeline</i>	115,543	115,561	115,574	115,593	115,607	115,622	115,632	115,640	115,645	115,650	115,653	115,657	115,663	115,618
14																
15		<i>Gulf Clean Energy Center Combustion Turbine</i>														
16	34100	Structures And Improvements	30,288	30,314	30,338	30,376	30,415	30,463	30,503	30,540	30,564	30,591	30,632	30,675	30,786	30,499
17	34200	Fuel Holders, Producers And Accessories	26,782	26,801	26,816	26,846	26,875	26,912	26,943	26,971	26,988	27,006	27,038	27,071	27,164	26,939
18	34300	Prime Movers - General	105,778	105,880	105,968	106,112	106,253	106,424	106,569	106,699	106,787	106,880	107,026	107,174	107,561	106,547
19	34320	Prime Movers - Capital Spare Parts	129,946	130,061	130,161	130,327	130,494	130,697	130,871	131,027	131,133	131,246	131,425	131,607	132,084	130,852
20	34400	Generators	12,169	12,180	12,189	12,205	12,220	12,239	12,255	12,270	12,280	12,291	12,307	12,324	12,369	12,254
21	34500	Accessory Electric Equipment	75,351	75,417	75,475	75,572	75,668	75,786	75,887	75,977	76,039	76,104	76,208	76,314	76,590	75,876
22	34600	Miscellaneous Power Plant Equipment	5,154	5,159	5,163	5,169	5,176	5,184	5,191	5,197	5,201	5,206	5,213	5,220	5,239	5,190
23		<i>Total Gulf Clean Energy Center Combustion Turbine</i>	385,468	385,811	386,109	386,607	387,102	387,706	388,219	388,680	388,991	389,322	389,849	390,384	391,793	388,157
24																
25		<i>Lansing Smith Common</i>														
26	34100	Structures And Improvements	127,931	127,962	127,990	128,050	128,105	128,169	128,220	128,269	128,304	128,344	128,392	128,443	128,558	128,210
27	34200	Fuel Holders, Producers And Accessories	3,996	4,000	4,003	4,010	4,016	4,023	4,028	4,034	4,037	4,042	4,047	4,053	4,065	4,027
28	34300	Prime Movers - General	20,767	20,777	20,785	20,804	20,822	20,843	20,860	20,875	20,886	20,899	20,914	20,931	20,970	20,856
29	34400	Generators	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(36)	(36)	(36)	(36)	(36)	(36)	(35)
30	34500	Accessory Electric Equipment	16,860	16,872	16,883	16,906	16,927	16,951	16,971	16,990	17,003	17,018	17,037	17,057	17,101	16,967
31	34600	Miscellaneous Power Plant Equipment	3,863	3,866	3,869	3,875	3,880	3,887	3,892	3,897	3,901	3,905	3,910	3,915	3,926	3,891
32		<i>Total Lansing Smith Common</i>	173,382	173,441	173,494	173,609	173,715	173,837	173,935	174,029	174,096	174,172	174,264	174,363	174,585	173,917
33																
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Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Lansing Smith Unit A														
2	34100	Structures And Improvements	1,377	1,377	1,378	1,378	1,379	1,380	1,380	1,381	1,381	1,382	1,382	1,383	1,384	1,380
3	34200	Fuel Holders, Producers And Accessories	701	701	701	701	701	701	702	702	702	702	702	703	703	702
4	34300	Prime Movers - General	2,584	2,585	2,586	2,587	2,588	2,589	2,590	2,591	2,592	2,593	2,594	2,595	2,598	2,590
5	34400	Generators	3,513	3,514	3,515	3,517	3,518	3,520	3,522	3,523	3,524	3,526	3,527	3,528	3,532	3,522
6	34500	Accessory Electric Equipment	3,303	3,304	3,305	3,307	3,308	3,310	3,311	3,313	3,314	3,315	3,316	3,318	3,321	3,311
7	34600	Miscellaneous Power Plant Equipment	43	43	43	43	43	43	43	44	44	44	44	44	44	43
8		Total Lansing Smith Unit A	11,522	11,525	11,528	11,533	11,538	11,543	11,548	11,553	11,557	11,561	11,566	11,570	11,581	11,548
9																
10		Lansing Smith Unit 3														
11	34100	Structures And Improvements	42,011	42,038	42,057	42,085	42,175	42,283	42,356	42,415	42,450	42,483	42,508	42,532	42,582	42,306
12	34200	Fuel Holders, Producers And Accessories	3,064	3,066	3,065	3,067	3,179	3,293	3,369	3,429	3,463	3,494	3,517	3,539	3,587	3,318
13	34300	Prime Movers - General	167,398	168,714	169,693	171,065	173,016	175,098	176,490	177,605	178,231	178,831	179,278	179,705	180,702	175,063
14	34320	Prime Movers - Capital Spare Parts	36,697	36,712	36,723	36,739	36,826	36,939	3,288	3,351	3,390	3,428	3,457	3,486	20,405	20,111
15	34400	Generators	38,225	38,294	38,334	38,406	38,558	38,739	38,844	38,919	38,941	38,960	38,962	38,961	39,015	38,705
16	34500	Accessory Electric Equipment	10,402	10,406	10,409	10,414	10,438	10,470	10,492	10,510	10,521	10,532	10,540	10,548	10,564	10,481
17	34600	Miscellaneous Power Plant Equipment	1,784	1,801	1,814	1,832	1,849	1,868	1,881	1,891	1,898	1,904	1,909	1,914	1,923	1,867
18		Lansing Smith Unit 3	299,579	301,030	302,095	303,607	306,042	308,691	276,720	278,121	278,895	279,632	280,172	280,685	298,778	291,850
19																
20		Manatee Unit 3														
21	34100	Structures And Improvements	152,455	152,520	152,567	152,641	152,700	152,768	152,811	152,846	152,861	152,878	152,889	152,901	152,955	152,753
22	34200	Fuel Holders, Producers And Accessories	6,057	6,056	6,055	6,055	6,054	6,054	6,053	6,052	6,051	6,051	6,050	6,049	6,049	6,053
23	34300	Prime Movers - General	353,446	353,356	353,189	353,131	353,009	352,898	352,695	352,458	352,148	351,852	351,533	351,217	351,037	352,459
24	34320	Prime Movers - Capital Spare Parts	244,273	244,345	244,402	244,480	244,545	244,618	244,672	244,717	244,747	244,777	244,802	244,827	244,882	244,622
25	34400	Generators	43,684	43,685	43,686	43,688	43,689	43,693	43,695	43,698	43,700	43,702	43,704	43,706	43,711	43,695
26	34500	Accessory Electric Equipment	48,792	48,780	48,765	48,753	48,740	48,728	48,713	48,698	48,681	48,663	48,645	48,627	48,614	48,708
27	34600	Miscellaneous Power Plant Equipment	22,924	23,292	23,587	24,014	24,384	24,786	25,088	25,361	25,544	25,743	25,919	26,110	26,535	24,868
28		Total Manatee Unit 3	871,631	872,034	872,251	872,762	873,121	873,545	873,727	873,830	873,732	873,665	873,542	873,437	873,783	873,158
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Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Martin Common														
2	34100	Structures And Improvements	227,430	227,463	227,478	227,512	227,531	227,550	227,549	227,540	227,517	227,493	227,464	227,435	227,422	227,491
3	34200	Fuel Holders, Producers And Accessories	9,521	9,542	9,557	9,580	9,598	9,616	9,629	9,640	9,646	9,653	9,658	9,663	9,677	9,614
4	34300	Prime Movers - General	32,270	32,238	32,200	32,172	32,139	32,110	32,073	32,034	31,989	31,946	31,901	31,857	31,832	32,058
5	34320	Prime Movers - Capital Spare Parts	90,966	90,968	90,970	90,973	90,975	90,977	90,978	90,979	90,980	90,981	90,981	90,982	90,988	90,977
6	34500	Accessory Electric Equipment	18,048	18,052	18,053	18,057	18,059	18,061	18,059	18,056	18,050	18,045	18,038	18,032	18,029	18,049
7	34600	Miscellaneous Power Plant Equipment	6,554	6,585	6,608	6,639	6,664	6,688	6,705	6,717	6,724	6,730	6,735	6,739	6,749	6,680
8		Total Martin Common	384,789	384,847	384,866	384,933	384,966	385,001	384,993	384,967	384,907	384,848	384,778	384,707	384,697	384,869
9																
10		Martin Unit 3														
11	34100	Structures And Improvements	2,574	2,573	2,572	2,571	2,570	2,569	2,568	2,566	2,565	2,564	2,562	2,561	2,560	2,567
12	34200	Fuel Holders, Producers And Accessories	342	342	342	342	342	342	342	342	342	342	342	342	342	342
13	34300	Prime Movers - General	164,299	164,430	164,436	164,613	165,184	165,820	166,136	166,324	166,278	166,223	166,096	165,963	166,131	165,533
14	34320	Prime Movers - Capital Spare Parts	78,550	78,573	78,590	78,614	78,633	78,653	78,667	78,679	78,687	78,694	78,700	78,706	78,719	78,651
15	34400	Generators	29,597	29,594	29,590	29,587	29,583	29,580	29,575	29,570	29,565	29,559	29,553	29,548	29,544	29,573
16	34500	Accessory Electric Equipment	27,711	27,787	27,840	27,918	27,977	28,035	28,069	28,093	28,100	28,105	28,105	28,104	28,122	27,997
17	34600	Miscellaneous Power Plant Equipment	683	682	680	679	677	676	674	673	671	670	668	666	665	674
18		Total Martin Unit 3	303,757	303,980	304,050	304,323	304,966	305,674	306,031	306,247	306,207	306,156	306,027	305,891	306,083	305,338
19																
20		Martin Unit 4														
21	34100	Structures And Improvements	2,666	2,658	2,651	2,644	2,637	2,630	2,623	2,616	2,608	2,600	2,592	2,584	2,576	2,622
22	34200	Fuel Holders, Producers And Accessories	327	327	327	327	327	327	327	327	327	327	327	327	327	327
23	34300	Prime Movers - General	150,860	150,653	150,448	150,293	150,122	150,046	149,914	149,762	149,559	149,372	149,171	148,973	148,894	149,851
24	34320	Prime Movers - Capital Spare Parts	106,459	106,593	106,699	106,841	106,955	107,069	107,147	107,211	107,250	107,287	107,317	107,345	107,400	107,044
25	34400	Generators	29,444	29,444	29,447	29,453	29,456	29,460	29,462	29,462	29,460	29,458	29,456	29,454	29,455	29,455
26	34500	Accessory Electric Equipment	24,650	24,638	24,628	24,621	24,611	24,602	24,591	24,579	24,565	24,551	24,537	24,523	24,511	24,585
27	34600	Miscellaneous Power Plant Equipment	685	683	682	680	679	677	676	674	673	671	669	668	666	676
28		Total Martin Unit 4	315,091	314,996	314,882	314,858	314,787	314,812	314,740	314,630	314,442	314,267	314,069	313,874	313,829	314,560
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Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Martin Unit 8														
2	34100	Structures And Improvements	24,083	24,082	24,081	24,081	24,081	24,081	24,080	24,080	24,078	24,077	24,076	24,075	24,077	24,080
3	34200	Fuel Holders, Producers And Accessories	11,526	11,525	11,525	11,525	11,525	11,525	11,525	11,525	11,524	11,524	11,524	11,524	11,525	11,525
4	34300	Prime Movers - General	381,989	382,165	382,274	384,611	386,497	388,438	389,755	390,837	391,439	392,048	392,518	392,998	394,276	388,450
5	34320	Prime Movers - Capital Spare Parts	241,721	241,982	242,185	242,460	242,685	242,913	243,075	243,211	243,297	243,382	243,452	243,522	243,667	242,889
6	34400	Generators	54,455	54,461	54,465	54,474	54,480	54,488	54,493	54,498	54,500	54,502	54,504	54,506	54,516	54,488
7	34500	Accessory Electric Equipment	53,307	53,302	53,294	53,291	53,285	53,280	53,271	53,261	53,247	53,233	53,219	53,205	53,199	53,261
8	34600	Miscellaneous Power Plant Equipment	5,265	5,261	5,257	5,254	5,250	5,247	5,243	5,240	5,236	5,233	5,229	5,225	5,222	5,243
9		Total Martin Unit 8	772,346	772,779	773,081	775,694	777,802	779,973	781,442	782,651	783,321	784,000	784,522	785,055	786,483	779,935
10																
11		Okeechobee Clean Energy Center														
12	34100	Structures And Improvements	100,388	100,644	100,868	101,285	101,647	102,033	102,323	102,581	102,755	102,941	103,107	103,285	103,669	102,117
13	34200	Fuel Holders, Producers And Accessories	30,514	30,529	30,546	30,584	30,616	30,647	30,669	30,687	30,698	30,708	30,717	30,726	30,743	30,645
14	34300	Prime Movers - General	737,661	738,019	739,490	742,697	745,461	748,246	750,145	751,685	752,570	753,429	755,067	756,635	759,889	748,538
15	34320	Prime Movers - Capital Spare Parts	206,357	206,490	208,878	212,354	197,482	159,001	161,300	163,170	164,310	165,394	176,601	199,493	185,212	185,080
16	34400	Generators	65,368	65,392	65,418	65,781	66,069	66,356	66,547	66,700	66,786	66,867	66,930	66,990	67,122	66,333
17	34500	Accessory Electric Equipment	100,118	100,116	100,113	100,112	100,111	100,110	100,107	100,105	100,102	100,099	100,095	100,092	100,090	100,105
18	34600	Miscellaneous Power Plant Equipment	11,947	11,952	11,958	11,972	11,984	11,995	12,003	12,009	12,013	12,016	12,019	12,021	12,027	11,993
19		Total Okeechobee Clean Energy Center	1,252,353	1,253,143	1,257,271	1,264,785	1,253,369	1,218,388	1,223,094	1,226,936	1,229,233	1,231,455	1,244,536	1,269,243	1,258,753	1,244,812
20																
21		Port Everglades Energy Center														
22	34100	Structures And Improvements	129,339	129,452	129,533	129,710	129,824	130,098	130,235	130,318	130,302	130,282	130,232	130,193	130,299	129,986
23	34200	Fuel Holders, Producers And Accessories	45,781	45,786	45,793	45,803	45,813	45,823	45,830	45,836	45,840	45,843	45,847	45,852	45,865	45,824
24	34300	Prime Movers - General	623,287	623,173	624,120	625,606	626,765	627,978	628,674	629,171	629,287	629,397	629,394	629,464	630,175	627,422
25	34320	Prime Movers - Capital Spare Parts	206,070	206,675	207,368	208,559	195,635	197,166	198,492	199,845	200,876	202,083	210,285	211,558	214,458	204,544
26	34400	Generators	96,312	96,355	96,400	96,453	96,524	96,595	96,654	96,706	96,749	96,791	96,830	96,889	96,983	96,634
27	34500	Accessory Electric Equipment	96,944	96,983	97,178	97,444	97,656	97,878	98,026	98,144	98,210	98,272	98,319	98,363	98,467	97,837
28	34600	Miscellaneous Power Plant Equipment	12,851	12,825	12,799	12,773	12,747	12,721	12,695	12,669	12,643	12,617	12,591	12,565	12,539	12,695
29		Total Port Everglades Energy Center	1,210,585	1,211,248	1,213,191	1,216,348	1,204,964	1,208,259	1,210,605	1,212,689	1,213,906	1,215,286	1,223,497	1,224,883	1,228,786	1,214,942
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Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Riviera Beach Clean Energy Center														
2	34100	Structures And Improvements	79,459	79,506	79,528	79,578	79,607	79,636	79,637	79,627	79,597	79,566	79,539	79,511	79,516	79,562
3	34200	Fuel Holders, Producers And Accessories	57,917	57,923	57,928	57,938	57,951	57,974	57,992	58,007	58,016	58,023	58,480	58,913	59,748	58,216
4	34300	Prime Movers - General	553,579	554,526	555,164	556,238	557,327	558,954	559,984	560,792	561,128	561,460	566,787	572,373	583,630	561,688
5	34320	Prime Movers - Capital Spare Parts	193,381	193,676	193,904	194,207	194,451	194,786	195,245	195,619	195,847	196,066	196,469	196,852	155,186	191,976
6	34400	Generators	79,895	79,903	79,910	79,919	79,926	79,934	79,940	79,945	79,947	79,950	79,953	79,956	79,965	79,934
7	34500	Accessory Electric Equipment	78,992	79,015	79,026	79,051	79,066	79,081	79,085	79,083	79,073	79,062	79,049	79,037	79,037	79,051
8	34600	Miscellaneous Power Plant Equipment	11,227	11,219	11,211	11,203	11,194	11,186	11,178	11,169	11,161	11,153	11,144	11,136	11,127	11,177
9		Total Riviera Beach Clean Energy Center	1,054,451	1,055,769	1,056,670	1,058,132	1,059,522	1,061,551	1,063,061	1,064,242	1,064,768	1,065,280	1,071,422	1,077,778	1,048,210	1,061,604
10																
11		Sanford Common														
12	34100	Structures And Improvements	93,273	93,234	93,194	93,156	93,116	93,077	93,037	92,997	92,956	92,915	92,875	92,834	92,793	93,035
13	34200	Fuel Holders, Producers And Accessories	83	83	83	83	83	83	83	83	83	83	83	83	83	83
14	34300	Prime Movers - General	23,710	23,876	24,001	24,172	24,307	24,442	24,531	24,602	24,641	24,678	24,705	24,730	24,790	24,399
15	34320	Prime Movers - Capital Spare Parts	48,837	48,837	48,837	48,837	48,837	48,837	48,837	48,837	48,837	48,837	48,837	48,837	48,837	48,837
16	34400	Generators	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,380	2,305
17	34500	Accessory Electric Equipment	13,961	13,937	13,913	13,889	13,865	13,841	13,817	13,793	13,768	13,744	13,720	13,707	13,704	13,820
18	34600	Miscellaneous Power Plant Equipment	2,476	2,473	2,470	2,467	2,465	2,462	2,459	2,456	2,453	2,451	2,448	2,445	2,442	2,459
19		Total Sanford Common	184,612	184,713	184,771	184,876	184,945	185,014	185,037	185,041	185,012	184,981	184,940	185,016	185,237	184,938
20																
21		Sanford Unit 4														
22	34100	Structures And Improvements	7,748	7,747	7,746	7,746	7,746	7,747	7,746	7,746	7,745	7,745	7,744	7,752	7,773	7,748
23	34200	Fuel Holders, Producers And Accessories	1,580	1,557	1,533	1,511	1,488	1,465	1,442	1,420	1,397	1,374	1,351	1,330	1,312	1,443
24	34300	Prime Movers - General	331,950	332,181	332,417	332,765	333,194	333,649	333,987	334,370	334,622	334,893	335,166	338,047	343,882	334,702
25	34320	Prime Movers - Capital Spare Parts	228,745	172,997	173,544	174,281	174,896	175,518	175,953	204,425	204,653	204,876	205,060	205,643	206,781	192,875
26	34400	Generators	39,034	39,009	38,982	38,960	38,940	38,921	38,899	38,877	38,851	38,825	38,799	38,823	38,904	38,910
27	34500	Accessory Electric Equipment	36,024	35,991	35,958	35,928	35,900	35,873	35,844	35,814	35,780	35,748	35,714	35,807	36,026	35,877
28	34600	Miscellaneous Power Plant Equipment	5,003	5,043	5,083	5,153	5,223	5,308	5,380	5,452	5,503	5,564	5,622	5,843	6,295	5,421
29		Sanford Unit 4	650,083	594,525	595,264	596,343	597,386	598,481	599,252	628,103	628,550	629,024	629,456	633,246	640,973	616,976
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Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Sanford Unit 5														
2	34100	Structures And Improvements	7,520	7,518	7,516	7,515	7,513	7,512	7,510	7,508	7,506	7,505	7,503	7,501	7,500	7,510
3	34200	Fuel Holders, Producers And Accessories	1,018	981	945	909	873	836	800	764	727	691	655	618	582	800
4	34300	Prime Movers - General	335,847	336,722	337,307	338,217	338,881	339,544	339,885	340,097	340,081	340,051	339,967	339,983	340,537	339,009
5	34320	Prime Movers - Capital Spare Parts	247,624	248,825	250,021	251,615	252,897	254,174	255,051	255,766	256,202	256,618	256,947	257,272	257,912	253,933
6	34400	Generators	33,866	33,854	33,841	33,830	33,818	33,806	33,794	33,782	33,769	33,757	33,744	33,732	33,721	33,793
7	34500	Accessory Electric Equipment	32,989	32,956	32,913	32,881	32,841	32,801	32,750	32,695	32,632	32,568	32,502	32,435	32,378	32,719
8	34600	Miscellaneous Power Plant Equipment	6,163	6,405	6,601	6,887	7,137	7,410	7,617	7,805	7,933	8,073	8,199	8,335	8,472	10,057
9		Total Sanford Unit 5	665,226	667,262	669,146	671,854	673,959	676,083	677,407	678,416	678,851	679,263	679,517	679,877	714,803	677,820
10																
11		Turkey Point Unit 5														
12	34100	Structures And Improvements	363,212	363,387	363,520	363,739	363,910	364,105	364,243	364,366	364,434	364,514	364,582	364,661	364,901	364,121
13	34200	Fuel Holders, Producers And Accessories	12,682	12,685	12,687	12,690	12,693	12,695	12,697	12,698	12,699	12,699	12,700	12,700	12,702	12,694
14	34300	Prime Movers - General	399,799	401,333	402,392	403,982	405,160	406,339	406,992	407,434	407,506	407,555	407,488	407,405	407,734	405,471
15	34320	Prime Movers - Capital Spare Parts	271,610	216,090	216,671	217,506	218,250	219,068	219,706	248,409	248,830	249,290	249,708	250,163	251,146	236,650
16	34400	Generators	42,374	42,297	42,214	42,143	42,067	41,994	41,912	41,828	41,735	41,644	41,550	41,458	41,390	41,893
17	34500	Accessory Electric Equipment	55,893	55,937	55,967	56,014	56,049	56,085	56,104	56,116	56,116	56,116	56,112	56,108	56,121	56,057
18	34600	Miscellaneous Power Plant Equipment	14,092	14,085	14,076	14,068	14,060	14,053	14,043	14,033	14,022	14,011	13,999	13,988	13,980	14,039
19		Total Turkey Point Unit 5	1,159,663	1,105,814	1,107,527	1,110,142	1,112,190	1,114,339	1,115,698	1,144,884	1,145,342	1,145,829	1,146,141	1,146,483	1,147,973	1,130,925
20																
21		West County Common														
22	34100	Structures And Improvements	81,697	82,026	82,283	82,820	83,249	83,676	83,965	84,197	84,333	84,463	84,561	84,654	84,845	83,598
23	34200	Fuel Holders, Producers And Accessories	8,630	9,189	9,617	10,237	10,735	11,231	11,570	11,846	12,013	12,172	12,296	12,414	12,643	11,122
24	34300	Prime Movers - General	56,528	56,587	56,661	56,880	57,057	57,232	57,355	57,454	57,515	57,572	57,618	57,661	57,743	57,220
25	34320	Prime Movers - Capital Spare Parts	343,910	343,912	343,918	343,930	343,939	343,949	343,955	343,960	343,963	343,966	343,969	343,971	343,975	343,947
26	34500	Accessory Electric Equipment	13,608	13,603	13,595	13,621	13,638	13,654	13,660	13,661	13,655	13,648	13,638	13,628	13,626	13,633
27	34600	Miscellaneous Power Plant Equipment	2,413	2,415	2,417	2,425	2,431	2,437	2,441	2,445	2,447	2,449	2,450	2,452	2,455	2,437
28		Total West County Common	506,786	507,734	508,491	509,912	511,048	512,179	512,946	513,563	513,926	514,269	514,532	514,779	515,287	511,958
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Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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AND SUBSIDIARIES

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Type of Data Shown:

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___ Prior Year Ended ___/___/___
___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		West County Unit 1														
2	34100	Structures And Improvements	57,162	56,909	56,659	56,480	56,291	56,103	55,900	55,688	55,459	55,230	54,995	54,760	54,556	55,861
3	34200	Fuel Holders, Producers And Accessories	17,012	17,007	17,001	17,414	17,816	18,219	18,594	18,898	19,078	19,256	19,393	19,527	19,828	18,388
4	34300	Prime Movers - General	352,234	351,868	351,485	355,665	359,241	362,838	365,586	367,743	368,862	369,948	370,703	371,430	373,521	363,163
5	34320	Prime Movers - Capital Spare Parts	119,968	120,443	120,820	122,135	123,193	124,246	129,189	133,209	135,658	137,988	139,817	141,552	144,899	130,240
6	34400	Generators	41,908	41,640	41,372	41,141	40,903	40,665	40,417	40,166	39,908	39,650	39,389	39,129	38,877	40,397
7	34500	Accessory Electric Equipment	68,960	68,962	68,962	69,052	69,125	69,202	69,254	69,297	69,321	69,345	69,365	69,385	69,444	69,206
8	34600	Miscellaneous Power Plant Equipment	9,096	9,092	9,087	9,083	9,080	9,076	9,072	9,067	9,063	9,059	9,054	9,050	9,046	9,071
9		Total West County Unit 1	666,340	665,921	665,386	670,972	675,649	680,349	688,012	694,068	697,349	700,475	702,717	704,833	710,170	686,326
10																
11		West County Unit 2														
12	34100	Structures And Improvements	35,876	35,871	35,865	35,862	35,857	35,852	35,847	35,840	35,830	35,821	35,811	35,801	35,797	35,841
13	34200	Fuel Holders, Producers And Accessories	6,981	6,977	6,989	7,006	7,019	7,033	7,040	7,046	7,047	7,048	7,047	7,046	7,051	7,025
14	34300	Prime Movers - General	334,841	335,093	336,831	339,685	342,081	344,599	346,453	348,020	349,010	349,992	350,801	351,643	353,361	344,801
15	34320	Prime Movers - Capital Spare Parts	196,464	196,885	197,691	198,820	188,841	167,982	172,795	176,721	179,121	181,415	188,688	201,346	204,691	188,574
16	34400	Generators	49,037	48,946	48,859	48,779	48,693	48,609	48,517	48,422	48,322	48,222	48,120	48,019	47,926	48,498
17	34500	Accessory Electric Equipment	38,756	38,779	38,798	38,835	38,871	38,914	39,023	39,117	39,175	39,236	39,287	39,341	39,467	39,046
18	34600	Miscellaneous Power Plant Equipment	13,182	13,181	13,179	13,178	13,177	13,176	13,174	13,172	13,168	13,165	13,162	13,159	13,157	13,172
19		Total West County Unit 2	675,137	675,732	678,211	682,165	674,539	656,165	662,849	668,337	671,674	674,899	682,916	696,354	701,450	676,956
20																
21		West County Unit 3														
22	34100	Structures And Improvements	50,632	50,622	50,620	50,651	50,675	50,700	50,724	50,741	50,746	50,751	50,752	50,753	50,768	50,703
23	34200	Fuel Holders, Producers And Accessories	11,023	11,017	11,035	11,151	11,247	11,343	11,436	11,509	11,548	11,585	11,612	11,637	11,698	11,373
24	34300	Prime Movers - General	537,886	537,706	538,302	541,657	544,397	547,159	549,911	552,585	554,005	555,349	556,316	557,223	559,553	548,619
25	34320	Prime Movers - Capital Spare Parts	134,868	142,619	142,894	143,415	138,372	133,330	140,205	148,252	153,155	157,819	164,213	170,416	177,081	149,741
26	34400	Generators	70,877	70,906	71,176	74,516	77,196	79,862	81,682	83,158	84,046	84,890	85,547	86,168	87,388	79,801
27	34500	Accessory Electric Equipment	60,621	60,616	60,627	60,675	60,713	60,752	60,778	60,826	60,850	60,874	60,891	60,907	60,956	60,776
28	34600	Miscellaneous Power Plant Equipment	13,974	13,969	13,964	13,960	13,955	13,951	13,947	13,942	13,938	13,933	13,928	13,924	13,920	13,947
29		Total West County Unit 3	879,881	887,454	888,617	896,025	896,556	897,097	908,683	921,013	928,288	935,200	943,259	951,030	961,365	914,959
30																
31		Other Minor Other Production	95	94	94	94	94	94	94	94	94	94	94	93	93	94
32																
33		TOTAL OTHER PRODUCTION	16,420,256	16,339,543	16,363,046	16,415,745	16,402,445	16,383,884	16,397,671	16,499,163	16,524,964	16,551,432	16,609,961	16,678,671	16,752,313	16,487,623
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		<u>TRANSMISSION ⁽³⁾</u>														
2		Oil Backout Transmission														
3	35020	Easements	27,487	27,487	27,487	27,487	27,487	27,487	27,487	27,487	27,487	27,487	27,487	27,487	27,487	27,487
4	35200	Structures And Improvements	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267
5	35300	Station Equipment	63,308	63,308	63,308	63,308	63,307	63,307	63,307	63,306	63,306	63,306	63,305	63,305	63,305	63,307
6	35400	Towers And Fixtures	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051
7	35500	Poles And Fixtures	6,694	6,694	6,694	6,694	6,694	6,694	6,694	6,694	6,694	6,694	6,694	6,694	6,694	6,694
8	35600	Overhead Conductors And Devices	73,566	73,566	73,566	73,566	73,566	73,566	73,566	73,566	73,566	73,566	73,566	73,566	73,566	73,566
9	35900	Roads And Trails	6,649	6,649	6,649	6,649	6,649	6,649	6,649	6,649	6,649	6,649	6,649	6,649	6,649	6,649
10		Total Oil Backout Transmission	214,023	214,023	214,022	214,022	214,022	214,021	214,021	214,021	214,020	214,020	214,020	214,020	214,019	214,021
11																
12		All Other Transmission														
13	35020	Easements	440,147	441,241	442,423	456,227	457,631	459,075	460,968	462,423	464,314	465,579	466,872	469,557	471,312	458,290
14	35200	Structures And Improvements	587,709	606,939	606,933	606,958	617,282	617,336	617,533	617,593	617,602	617,643	617,773	617,815	618,109	612,863
15	35300	Station Equipment	3,440,120	3,537,922	3,542,021	3,549,816	3,603,223	3,606,996	3,614,071	3,627,927	3,629,365	3,631,262	3,642,901	3,650,487	3,657,343	3,594,881
16	35310	Station Equipment - Step-Up Transformers	596,396	617,563	617,711	617,923	627,097	627,164	628,807	628,905	628,896	628,892	646,530	646,524	646,581	627,614
17	35400	Towers And Fixtures	1,842,744	1,843,285	1,843,786	1,845,170	1,845,570	1,863,103	1,926,514	1,927,064	1,927,324	1,936,541	1,971,610	1,971,961	2,045,381	1,906,927
18	35500	Poles And Fixtures	4,495,021	4,495,982	4,500,574	4,507,887	4,509,571	4,551,350	4,697,960	4,698,604	4,703,631	4,723,955	4,806,921	4,812,504	4,999,060	4,654,078
19	35600	Overhead Conductors And Devices	2,301,306	2,302,048	2,303,989	2,307,386	2,308,284	2,330,148	2,407,489	2,408,280	2,410,148	2,421,108	2,464,529	2,466,715	2,561,589	2,384,078
20	35700	Underground Conduit	137,722	137,721	137,721	137,721	137,720	137,734	137,785	137,784	137,784	137,790	137,818	137,817	137,876	137,769
21	35800	Underground Conductors And Devices	306,277	306,293	306,319	306,494	306,538	306,597	306,858	307,080	307,056	307,074	307,210	307,273	307,656	306,825
22	35900	Roads And Trails	139,232	139,203	139,179	139,147	139,130	139,116	139,094	139,076	139,070	139,063	139,055	139,049	139,039	139,112
23		Total All-Other Transmission	14,286,673	14,428,197	14,440,655	14,474,730	14,552,047	14,638,618	14,937,080	14,954,737	14,965,188	15,008,907	15,201,219	15,219,702	15,583,946	14,822,438
24																
25		TOTAL TRANSMISSION	14,500,695	14,642,219	14,654,678	14,688,752	14,766,069	14,852,639	15,151,101	15,168,757	15,179,209	15,222,927	15,415,239	15,433,721	15,797,965	15,036,459
26																
27		<u>DISTRIBUTION ⁽³⁾</u>														
28	36010	Easements	231	231	231	231	231	231	231	231	231	231	231	231	231	231
29	36100	Structures And Improvements	543,254	546,168	548,629	553,553	558,265	564,050	567,744	571,383	573,257	576,054	579,800	582,672	585,399	565,402
30	36200	Station Equipment	3,357,719	3,368,583	3,378,599	3,397,905	3,410,047	3,423,135	3,439,746	3,444,745	3,452,518	3,462,535	3,469,391	3,478,319	3,489,361	3,428,662
31	36290	Substation Equipment - LMS	4,594	4,466	4,169	3,932	3,749	3,667	3,562	3,481	3,399	3,135	3,054	2,972	2,814	3,615
32	36410	Poles, Towers And Fixtures - Wood	2,275,114	2,288,341	2,298,542	2,313,122	2,322,473	2,332,100	2,341,501	2,350,250	2,359,245	2,366,529	2,372,205	2,378,719	2,386,343	2,337,268
33	36420	Poles, Towers And Fixtures - Concrete	2,455,806	2,472,731	2,485,933	2,504,356	2,515,435	2,526,886	2,537,892	2,547,472	2,557,681	2,566,045	2,572,094	2,579,341	2,587,599	2,531,482
34	36500	Overhead Conductors And Devices	5,315,050	5,343,309	5,364,492	5,396,210	5,416,045	5,436,273	5,455,911	5,474,145	5,492,697	5,507,174	5,517,929	5,530,532	5,545,645	5,445,801

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

X Projected Test Year Ended 12/31/26
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1	36660	Underground Conduit - Duct System	3,983,524	4,025,970	4,060,446	4,110,406	4,145,826	4,183,258	4,220,856	4,256,962	4,294,555	4,326,451	4,352,455	4,382,091	4,416,114	4,212,224
2	36670	Underground Conduit - Direct Buried	254,619	258,689	262,054	266,983	270,356	273,990	277,647	281,061	284,748	287,894	290,347	293,247	296,579	276,786
3	36750	Underground Conductors And Devices - Duct System (20+ Years)	46,687	46,687	46,687	46,687	46,687	46,687	46,687	46,687	46,687	46,687	46,687	46,687	46,687	46,687
4	36760	Underground Conductors And Devices - Duct System	4,206,905	4,237,293	4,260,508	4,293,515	4,320,088	4,346,779	4,373,573	4,402,079	4,428,772	4,450,845	4,471,360	4,492,381	4,516,633	4,369,287
5	36770	Underground Conductors And Devices - Direct Buried	865,040	869,052	871,884	875,840	879,624	883,233	886,895	891,268	894,960	897,943	901,127	904,087	907,559	886,809
6	36800	Line Transformers	4,679,112	4,710,808	4,733,425	4,766,894	4,793,749	4,820,397	4,847,364	4,877,388	4,904,702	4,926,444	4,947,028	4,967,629	4,992,154	4,843,623
7	36910	Services - Overhead	481,054	483,314	484,850	487,026	489,091	491,056	493,054	495,463	497,492	499,112	500,834	502,419	504,280	493,003
8	36960	Services - Underground	2,469,277	2,502,221	2,528,735	2,567,337	2,594,819	2,623,955	2,653,453	2,682,252	2,712,291	2,737,709	2,758,447	2,782,017	2,809,134	2,647,819
9	37000	Meters	151,686	151,967	152,171	152,452	152,724	152,984	153,249	153,562	153,825	154,041	154,272	154,490	154,744	153,244
10	37010	Meters-AMI	969,424	975,111	978,855	984,833	990,687	996,257	1,002,042	1,009,283	1,015,104	1,019,583	1,024,520	1,029,123	1,034,805	1,002,279
11	37100	Installations On Customer Premises	147,596	149,318	150,566	152,281	153,933	155,507	157,103	158,983	160,565	161,859	163,238	164,540	166,058	157,042
12	37120	Residential Load Management	21,313	20,886	20,886	20,886	16,069	16,069	16,069	16,069	16,066	16,066	16,066	16,066	16,066	17,583
13	37130	Commercial Load Management - Non-ECCR	4,410	4,410	4,410	4,410	4,410	4,410	4,410	4,410	4,410	4,410	4,410	4,410	4,410	4,410
14	37140	Electric Vehicle Chargers	144,498	149,492	152,577	156,185	159,240	161,770	164,033	166,423	168,220	169,557	170,885	172,053	173,342	162,175
15	37161	Light Duty Generators	80	80	80	80	80	80	80	80	80	80	80	80	80	80
16	37170	Heavy Duty Generators	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269
17	37300	Street Lighting And Signal Systems	1,236,305	1,253,236	1,265,584	1,283,269	1,300,531	1,317,150	1,334,232	1,354,701	1,371,893	1,385,868	1,400,832	1,415,066	1,431,898	1,334,659
18																
19		TOTAL DISTRIBUTION	33,620,568	33,869,631	34,061,581	34,345,662	34,551,426	34,767,193	34,984,602	35,195,648	35,400,665	35,573,522	35,724,561	35,886,442	36,075,205	34,927,439
20																
21		<u>BATTERY STORAGE</u>														
22	38702	Structures And Improvements	358,032	358,032	358,032	358,032	358,032	358,032	358,032	358,032	675,736	675,736	675,736	900,671	1,201,932	602,921
23	38703	Energy Storage Equipment	551,342	551,367	551,392	551,417	551,442	551,467	551,492	930,641	930,665	930,690	1,199,135	1,558,661	1,558,686	843,723
24	38705	Collector System	7,910	7,910	7,910	7,910	7,910	7,910	7,910	12,664	12,664	12,664	16,030	20,538	20,538	11,574
25	38707	Inverters	50,730	50,730	50,730	50,730	50,730	50,730	50,730	92,232	92,232	92,232	121,615	160,969	160,969	82,720
26	38711	Miscellaneous Energy Storage Equipment	9,870	9,888	9,903	9,925	9,945	9,968	9,985	16,975	16,986	16,999	21,948	28,573	28,602	15,351
27																
28		TOTAL BATTERY STORAGE	977,884	977,927	977,967	978,015	978,060	978,107	978,149	1,728,248	1,728,284	1,728,321	2,259,399	2,970,674	2,970,727	1,556,289
29																
30		<u>GENERAL PLANT</u>														
31	39000	Structures And Improvements	1,178,839	1,183,046	1,188,704	1,191,316	1,195,303	1,199,393	1,203,326	1,205,515	1,208,712	1,211,599	1,214,509	1,220,415	1,232,634	1,202,562
32	39210	Automobiles	17,134	17,216	17,291	17,372	17,536	17,653	17,753	17,828	17,865	17,909	17,966	18,055	18,246	17,679
33	39220	Light Trucks	101,671	102,231	102,735	103,289	104,404	105,192	105,871	106,382	106,628	106,931	107,314	107,917	109,205	105,367
34	39230	Heavy Trucks	394,928	396,869	398,582	400,429	404,085	406,631	408,794	410,403	411,172	412,106	413,280	415,119	419,022	407,032

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1	39240	Tractor Trailers	4,917	4,918	4,918	4,918	4,919	4,920	4,920	4,920	4,920	4,921	4,921	4,921	4,922	4,920
2	39270	Marine Equipment	374	383	390	398	414	424	434	440	444	448	453	461	477	426
3	39280	Transportation - Other	822	830	838	846	861	872	882	889	892	896	901	909	926	874
4	39290	Trailers	47,690	47,919	48,121	48,339	48,770	49,070	49,325	49,514	49,605	49,715	49,853	50,069	50,529	49,117
5	39610	Power Operated Equipment	6,760	6,805	6,844	6,887	6,971	7,029	7,079	7,116	7,133	7,155	7,182	7,224	7,314	7,038
6	39703	Communication Equipment - Fiber Optics	32,784	32,823	32,847	32,860	32,858	32,858	32,857	32,860	32,860	32,858	32,853	32,849	32,904	32,852
7																
8		TOTAL GENERAL PLANT	1,785,919	1,793,039	1,801,269	1,806,654	1,816,120	1,824,041	1,831,239	1,835,868	1,840,230	1,844,538	1,849,232	1,857,938	1,876,177	1,827,867
9																
10		TOTAL DEPRECIABLE PLANT BALANCE	88,622,805	89,723,606	89,969,820	90,374,198	91,069,895	91,376,166	91,935,622	93,029,086	93,274,196	93,580,994	94,526,698	95,536,356	96,272,968	92,253,262
11																
12		AMORTIZABLE PLANT														
13																
14		INTANGIBLE PLANT														
15	301	Organization	132	132	132	132	132	132	132	132	132	132	132	132	132	132
16	302	Franchises And Consents	1	1	1	1	1	1	1	1	1	1	1	1	1	1
17	303	Miscellaneous Intangible Plant	703,388	704,062	702,677	703,059	703,157	703,322	703,487	703,806	704,026	704,210	704,288	704,415	707,221	703,932
18																
19		TOTAL INTANGIBLE PLANT	703,521	704,195	702,810	703,192	703,290	703,455	703,620	703,939	704,159	704,343	704,421	704,548	707,354	704,065
20																
21		STEAM PRODUCTION														
22	315	Computer Hardware (312)	640	640	640	640	640	640	640	640	640	640	640	640	640	640
23	315	Computer Hardware - 5 Year	1,168	1,168	1,168	1,168	1,168	1,168	685	93	93	44	44	44	44	620
24	315	Computer Hardware and Communication Equipment - 7 Year	397	397	397	397	397	397	392	392	392	392	392	392	392	394
25	316	Miscellaneous Power Plant Equipment - 3 Year	204	204	204	204	204	204	204	204	204	204	204	204	204	204
26	316	Miscellaneous Power Plant Equipment -5 Year	722	722	722	722	722	722	722	722	722	722	722	722	722	722
27	316	Miscellaneous Power Plant Equipment -7 Year	8,650	8,650	8,650	8,650	8,650	8,650	8,633	8,633	8,633	8,633	8,431	8,431	8,431	8,594
28																
29		TOTAL STEAM PRODUCTION	11,780	11,780	11,780	11,780	11,780	11,780	11,276	10,684	10,684	10,635	10,433	10,433	10,433	11,174
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		NUCLEAR PRODUCTION														
2	324	Computer Hardware (324)	1,181	1,181	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,185	1,182
3	324	Computer Hardware - 3 Year	548	548	531	337	337	333	331	329	329	329	329	325	321	379
4	324	Computer Hardware - 5 Year	122	130	135	139	140	141	143	147	149	151	152	155	219	148
5	324	Computer Equipment (323)	665	665	665	665	665	665	665	665	665	665	665	665	665	665
6	324	Computer Software (324)	170,657	165,358	165,588	165,762	165,742	144,060	144,139	144,177	117,782	117,855	117,864	117,921	118,102	142,693
7	324	Fiber Optics	42	42	42	42	42	42	42	42	42	42	42	42	42	42
8	325	Miscellaneous Power Plant Equipment - 3 Year	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)
9	325	Miscellaneous Power Plant Equipment - 5 Year	2,031	2,031	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,922
10	325	Miscellaneous Power Plant Equipment - 7 Year	83,771	83,155	80,618	80,246	80,114	79,587	79,109	78,753	78,596	78,467	78,484	77,972	77,236	79,701
11																
12		TOTAL NUCLEAR PRODUCTION	258,847	252,939	250,491	250,102	249,952	227,741	227,343	227,025	200,475	200,422	200,449	199,992	199,502	226,560
13																
14		SOLAR PRODUCTION														
15	338	Computer Hardware - 3 Year	247	247	247	201	167	167	155	155	141	141	141	140	140	176
16	338	Computer Hardware and Miscellaneous Power Equipment - 5 Year	1,472	1,490	1,305	1,313	1,315	1,318	1,320	1,324	1,327	1,329	1,329	1,331	1,354	1,348
17	338	Computer Hardware, Software, and Miscellaneous Power Equipment - 7 Year	7,610	7,621	7,629	7,639	7,635	7,635	7,640	7,637	7,638	7,640	7,641	7,637	7,638	7,634
18																
19		TOTAL SOLAR PRODUCTION	9,330	9,358	9,182	9,154	9,116	9,119	9,116	9,116	9,105	9,110	9,112	9,107	9,132	9,158
20																
21		OTHER PRODUCTION														
22	345	Computer Hardware - 3 Year	962	959	948	640	594	581	567	559	492	459	447	424	417	619
23	345	Computer Hardware - 5 Year	3,149	3,152	3,140	3,141	3,141	3,105	3,089	3,050	3,051	3,049	3,036	3,032	2,917	3,081
24	345	Computer Hardware, Software, and Communication Equipment - 7 Year	90,652	89,141	89,159	89,172	89,175	89,179	89,183	89,189	88,980	88,983	88,984	88,986	89,021	89,216
25	345	Computer Hardware (343)	9,624	9,644	9,657	9,665	9,667	9,670	9,673	9,677	9,680	9,682	9,683	9,685	9,711	9,671
26	345	Computer Hardware (345)	41	41	41	41	42	42	42	42	42	42	42	42	43	42
27	345	Computer Software - 20 Year	44,239	44,239	44,239	44,239	44,239	44,239	44,239	44,239	44,239	44,239	44,239	44,239	44,239	44,239
28	345	Fiber Optics	2,749	2,749	2,749	2,749	2,749	2,749	2,749	2,749	2,749	2,749	2,749	2,749	2,749	2,749
29	346	Miscellaneous Power Plant Equipment - 5 Year	1,451	1,438	1,417	1,368	1,368	1,368	1,328	1,328	1,328	1,328	1,328	1,328	1,266	1,357
30	346	Miscellaneous Power Plant Equipment - 7 Year	35,916	35,493	34,549	34,196	34,155	32,062	31,854	31,626	31,528	31,381	30,916	30,702	30,477	32,681
31																
32		TOTAL OTHER PRODUCTION	188,782	186,856	185,899	185,211	185,130	182,995	182,723	182,459	182,089	181,912	181,424	181,186	180,839	183,654
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		<u>TRANSMISSION</u>														
2	351	Computer Hardware - 3 Year	1,671	1,661	1,599	1,579	1,548	1,396	1,368	1,329	1,314	1,314	1,291	1,270	255	1,353
3	351	Computer Hardware - 5 Year	10,132	9,781	9,777	9,803	9,716	9,713	9,713	9,683	9,683	9,683	8,279	8,279	8,260	9,423
4	351	Computer Software and Communication Equipment - 7 Year	204,779	206,316	206,993	208,088	208,274	208,645	208,992	209,931	209,679	210,100	209,977	210,290	229,064	210,087
5	351	Communications Equipment (353)	28,734	28,876	28,976	29,050	29,067	29,096	29,123	29,175	29,209	29,238	29,250	29,270	29,695	29,135
6	351	Fiber Optics	53,187	53,792	54,189	54,484	54,549	54,645	54,741	54,907	55,011	55,091	55,122	55,170	61,044	55,072
7																
8		TOTAL TRANSMISSION	298,502	300,426	301,533	303,004	303,154	303,495	303,937	305,025	304,896	305,425	303,920	304,278	328,317	305,070
9																
10		<u>DISTRIBUTION</u>														
11	363	Computer Hardware (362)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
12	363	Computer Hardware - 3 Year	1,069	1,020	1,018	771	741	719	674	627	541	448	387	351	333	669
13	363	Computer Hardware - 5 Year	926	926	926	879	437	437	437	437	437	437	437	437	437	584
14	363	Computer Software and Communication Equipment - 7 Year	369,385	366,399	365,360	365,134	358,935	359,013	359,099	359,833	359,278	355,231	355,105	353,229	361,890	360,607
15	363	Communications Equipment (362)	35,176	35,179	35,181	35,182	35,183	35,183	35,183	35,184	35,184	35,185	35,185	35,185	35,189	35,183
16	363	Fiber Optics	144,373	144,384	144,391	144,396	144,397	144,399	144,400	144,402	144,404	144,405	144,406	144,406	144,421	144,399
17																
18		TOTAL DISTRIBUTION	550,926	547,904	546,872	546,357	539,689	539,747	539,789	540,480	539,840	535,702	535,516	533,605	542,266	541,438
19																
20		<u>BATTERY STORAGE</u>														
21	387	Computer Hardware - 3 Year	31	31	31	31	31	31	31	31	6	6	6	6	6	21
22	387	Computer Hardware - 5 Year	184	187	189	190	190	190	191	192	192	192	192	193	196	191
23	387	Computer Software and Miscellaneous Storage Equipment - 7 Year	4,244	4,314	4,362	4,402	4,420	4,443	4,463	4,489	4,507	4,524	4,536	4,551	4,661	4,455
24																
25		TOTAL BATTERY STORAGE	4,459	4,532	4,582	4,623	4,641	4,665	4,685	4,712	4,704	4,722	4,734	4,749	4,863	4,667
26																
27		<u>GENERAL PLANT</u>														
28	390	Leasehold Improvements	304	304	304	304	304	304	304	45	45	45	45	45	45	184
29	391	Office Furniture/Equipment And Mailing Equipment - 7 Year	125,728	123,885	112,830	113,440	113,873	114,728	115,214	115,498	116,126	116,512	117,112	117,868	119,510	117,102
30	391	Office Accessories	16,193	16,358	17,100	17,385	17,902	18,646	18,271	18,738	19,170	19,568	19,788	20,434	22,026	18,583
31	393	Stores Equipment	13,345	13,534	13,876	14,066	14,345	14,875	15,141	15,409	15,649	15,869	16,188	16,566	17,530	15,107
32	394	Tools And Shop Equipment	126,787	128,772	133,194	130,130	132,170	138,275	141,255	144,278	147,005	149,497	152,811	156,759	166,454	142,107
33	395	Laboratory Equipment	17,359	17,421	16,897	17,122	17,178	17,444	17,295	17,308	17,390	17,456	17,605	17,727	18,350	17,427
34	397	Computer Hardware - 3 Year	10,460	10,420	10,267	10,160	10,039	9,984	9,997	9,802	9,632	8,836	8,760	8,736	8,670	9,674

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account Sub-account Number	Account Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1	397	Computer Hardware and ECCR Software & Equipment - 5 Year	303,076	305,984	300,458	294,495	273,644	268,391	269,231	270,525	271,550	271,802	271,645	270,080	298,921	282,293
2	397	Computer Software, Software as a Service and Communication Equipment - 7 Year	1,686,575	1,668,194	1,656,928	1,644,124	1,640,979	1,643,479	1,650,427	1,618,736	1,629,825	1,638,580	1,640,505	1,644,057	1,820,431	1,660,219
3	397	Computer Software and Software as a Service - 20 Year	380,921	384,239	386,564	388,290	388,727	389,422	390,101	391,665	392,702	393,545	393,919	394,510	416,932	391,657
4	398	Miscellaneous Equipment	159,313	159,365	159,726	163,352	165,008	169,731	171,548	172,661	173,887	175,482	177,127	179,416	184,727	170,103
5																
6		TOTAL GENERAL PLANT	2,840,060	2,828,478	2,808,143	2,792,869	2,774,170	2,785,280	2,798,784	2,774,663	2,792,979	2,807,192	2,815,506	2,826,197	3,073,597	2,824,455
7																
8		TOTAL AMORTIZABLE PLANT	4,866,207	4,846,468	4,821,293	4,806,294	4,780,922	4,768,276	4,781,272	4,758,104	4,748,931	4,759,462	4,765,514	4,774,096	5,056,304	4,810,242
9																
10		OTHER ITEMS														
11																
12	Various	Asset Retirement Obligation	110,097	110,136	99,187	99,226	99,265	99,303	99,342	99,381	99,419	99,458	99,496	99,535	99,574	101,032
13	114000	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
14	Various	Property Under Capital Lease	80,212	80,212	80,212	80,212	80,212	80,212	80,212	80,212	80,212	80,212	80,212	80,212	80,212	80,212
15	Various	Avoided AFUDC - FERC Reiclass	161,357	161,212	161,068	160,923	160,778	160,633	160,488	160,343	160,199	160,054	159,909	159,764	159,620	160,488
16	106186	Completed Construction Not Classified - Other	29,696	29,696	29,696	29,696	29,696	29,696	29,696	29,696	29,696	29,696	29,696	29,696	29,696	29,696
17																
18		TOTAL OTHER ITEMS	492,002	491,896	480,803	480,697	480,590	480,484	480,378	480,272	480,165	480,059	479,953	479,847	479,741	482,068
19																
20		NON-DEPRECIABLE PROPERTY ⁽²⁾	2,230,482	2,256,290	2,319,098	2,319,315	2,319,448	2,633,048	2,637,849	2,638,002	2,638,074	2,638,135	2,638,299	2,638,446	2,638,518	2,503,462
21																
22		TOTAL PLANT BALANCE	96,211,495	97,318,260	97,591,015	97,980,504	98,650,855	99,257,973	99,835,121	100,905,464	101,141,367	101,458,650	102,410,465	103,428,745	104,447,531	100,049,034

⁽¹⁾ Plant balances are presented in new subfunctions and accounts as prescribed in FERC Docket No. RM2-11-000, Order No. 898 issued on June 29, 2023, effective January 1, 2025.

⁽²⁾ Solar plant balances are presented in aggregate for plants with identical depreciation rates and separately for plants with unique depreciation rates.

⁽³⁾ Amounts shown include Plant Held for Future Use

Florida Public Service Commission

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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)

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1									
2		DEPRECIABLE PLANT							
3									
4		STEAM PRODUCTION							
5		Gulf Clean Energy Center Common							
6	31100	Structures And Improvements	(1,396)	6,397	(242)	0	(995)	3,764	927
7	31200	Boiler Plant Equipment	158,263	3,374	(153)	0	(82)	161,402	159,804
8	31400	Turbogenerator Units	22,784	930	(25)	0	(39)	23,649	23,202
9	31500	Accessory Electric Equipment	56,793	3,502	(4)	0	(147)	60,144	58,444
10	31600	Miscellaneous Power Plant Equipment	2,012	725	0	0	(131)	2,605	2,274
11		Total Gulf Clean Energy Center Common	238,456	14,927	(423)	0	(1,395)	251,564	244,650
12									
13		Gulf Clean Energy Center Unit 4							
14	31100	Structures And Improvements	109	3	0	0	(2)	110	109
15	31200	Boiler Plant Equipment	24,522	2,004	(18)	0	(456)	26,051	25,090
16	31400	Turbogenerator Units	10,814	912	0	0	(243)	11,483	11,044
17	31500	Accessory Electric Equipment	3,199	211	0	0	(45)	3,365	3,263
18		Total Gulf Clean Energy Center Unit 4	38,644	3,130	(18)	0	(747)	41,009	39,505
19									
20		Gulf Clean Energy Center Unit 5							
21	31100	Structures And Improvements	20	1	0	0	(0)	20	20
22	31200	Boiler Plant Equipment	22,844	1,719	(28)	0	(113)	24,422	23,655
23	31400	Turbogenerator Units	9,722	1,222	0	0	(83)	10,861	10,308
24	31500	Accessory Electric Equipment	3,664	239	0	0	(12)	3,891	3,780
25		Total Gulf Clean Energy Center Unit 5	36,250	3,181	(28)	0	(209)	39,194	37,764
26									
27		Gulf Clean Energy Center Unit 6							
28	31100	Structures And Improvements	0	0	0	0	0	0	0
29	31200	Boiler Plant Equipment	52,010	8,075	(129)	0	(1,684)	58,272	54,674
30	31400	Turbogenerator Units	1,106	2,793	(35,252)	0	(1,840)	(33,193)	(8,270)
31	31500	Accessory Electric Equipment	17,814	1,757	(7)	0	(66)	19,498	18,638
32	31600	Miscellaneous Power Plant Equipment	74	16	0	0	(2)	89	81
33		Total Gulf Clean Energy Center Unit 6	71,006	12,640	(35,388)	0	(3,591)	44,666	65,124
34									

Florida Public Service Commission

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AND SUBSIDIARIES

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(Include Amortization/Recovery schedule amounts)

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 X Projected Test Year Ended 12/31/26
 Prior Year Ended / /
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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Gulf Clean Energy Center Unit 7							
2	31200	Boiler Plant Equipment	52,205	6,703	(962)	0	(73)	57,872	55,021
3	31400	Turbogenerator Units	42,136	4,735	(1,664)	0	(58)	45,150	43,648
4	31500	Accessory Electric Equipment	18,757	1,156	0	0	0	19,912	19,334
5	31600	Miscellaneous Power Plant Equipment	(363)	24	0	0	0	(339)	(351)
6		Total Gulf Clean Energy Center Unit 7	112,735	12,618	(2,626)	0	(132)	122,596	117,653
7									
8		Scherer Common							
9	31100	Structures And Improvements	10,649	1,140	(31)	0	(338)	11,420	11,020
10	31200	Boiler Plant Equipment	18,734	1,775	(121)	0	(60)	20,328	19,527
11	31400	Turbogenerator Units	1,315	42	0	0	(0)	1,357	1,336
12	31500	Accessory Electric Equipment	900	85	(5)	0	(11)	970	935
13	31600	Miscellaneous Power Plant Equipment	2,169	274	(4)	0	(112)	2,327	2,242
14		Total Scherer Common	33,766	3,316	(160)	0	(521)	36,401	35,059
15									
16		Scherer Unit 3							
17	31100	Structures And Improvements	17,805	538	0	0	0	18,343	18,074
18	31200	Boiler Plant Equipment	109,073	6,538	(430)	0	0	115,181	112,128
19	31400	Turbogenerator Units	29,765	1,137	(8)	0	0	30,894	30,330
20	31500	Accessory Electric Equipment	6,968	331	(110)	0	0	7,189	7,079
21	31600	Miscellaneous Power Plant Equipment	540	20	(1)	0	0	559	550
22		Total Scherer Unit 3	164,152	8,564	(549)	0	0	172,167	168,160
23									
24		Manatee Common							
25	31100	Structures And Improvements	39,716	976	(3,027)	0	0	37,665	38,695
26	31200	Boiler Plant Equipment	5,212	168	(30)	0	(1)	5,349	5,281
27	31400	Turbogenerator Units	9,790	259	0	0	(1)	10,047	9,918
28	31500	Accessory Electric Equipment	8,524	184	(19)	0	(0)	8,688	8,606
29	31600	Miscellaneous Power Plant Equipment	342	5	(131)	0	(0)	215	279
30		Total Manatee Common	63,584	1,591	(3,208)	0	(2)	61,966	62,778
31									
32									
33									
34									

Florida Public Service Commission

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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)

Type of Data Shown:
 X Projected Test Year Ended 12/31/26
 Prior Year Ended / /
 Historical Test Year Ended / /

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Manatee Unit 1							
2	31100	Structures And Improvements	6,037	130	(9)	0	(8)	6,150	6,090
3	31200	Boiler Plant Equipment	145,050	3,245	(117)	0	(70)	148,108	146,548
4	31400	Turbogenerator Units	49,371	1,369	(1,424)	0	(0)	49,317	49,346
5	31500	Accessory Electric Equipment	11,047	420	(88)	0	0	11,379	11,214
6	31600	Miscellaneous Power Plant Equipment	3,009	70	(26)	0	0	3,053	3,031
7		Total Manatee Unit 1	214,515	5,234	(1,664)	0	(78)	218,007	216,228
8									
9		Manatee Unit 2							
10	31100	Structures And Improvements	4,469	99	(9)	0	0	4,559	4,514
11	31200	Boiler Plant Equipment	144,402	3,269	(150)	0	0	147,521	145,962
12	31400	Turbogenerator Units	58,855	1,467	(144)	0	0	60,178	59,516
13	31500	Accessory Electric Equipment	9,729	337	(59)	0	0	10,006	9,868
14	31600	Miscellaneous Power Plant Equipment	2,423	61	(25)	0	0	2,459	2,441
15		Total Manatee Unit 2	219,877	5,232	(387)	0	0	224,722	222,300
16									
17		Plant Daniel Common							
18	31100	Structures And Improvements	(29,564)	1,550	0	0	0	(28,014)	(28,789)
19	31200	Boiler Plant Equipment	(166,921)	7,735	0	0	0	(159,186)	(163,054)
20	31400	Turbogenerator Units	(986)	120	0	0	0	(866)	(926)
21	31500	Accessory Electric Equipment	(17,469)	685	0	0	0	(16,784)	(17,127)
22	31600	Miscellaneous Power Plant Equipment	(1,293)	100	0	0	0	(1,193)	(1,243)
23		Total Plant Daniel Common	(216,234)	10,190	0	0	0	(206,044)	(211,139)
24									
25		Plant Daniel Unit 1							
26	31100	Structures And Improvements	283	283	0	0	0	567	425
27	31200	Boiler Plant Equipment	(95,536)	4,901	0	0	0	(90,635)	(93,086)
28	31400	Turbogenerator Units	(9,318)	796	0	0	0	(8,523)	(8,920)
29	31500	Accessory Electric Equipment	(3,161)	450	0	0	0	(2,711)	(2,936)
30	31600	Miscellaneous Power Plant Equipment	(591)	20	0	0	0	(571)	(581)
31		Total Plant Daniel Unit 1	(108,322)	6,449	0	0	0	(101,873)	(105,097)
32									
33									
34									

Florida Public Service Commission

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
 X Projected Test Year Ended 12/31/26
 Prior Year Ended / /
 Historical Test Year Ended / /

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Plant Daniel Unit 2							
2	31100	Structures And Improvements	521	295	0	0	0	815	668
3	31200	Boiler Plant Equipment	(72,385)	3,568	0	0	0	(68,817)	(70,601)
4	31400	Turbogenerator Units	(20,529)	1,075	0	0	0	(19,454)	(19,992)
5	31500	Accessory Electric Equipment	(1,631)	416	0	0	0	(1,215)	(1,423)
6	31600	Miscellaneous Power Plant Equipment	(408)	13	0	0	0	(395)	(402)
7		Total Plant Daniel Unit 2	(94,433)	5,367	0	0	0	(89,066)	(91,750)
8									
9		Plant Crist Units 4 - 7 and Common ⁽²⁾							
10	31100	Structures And Improvements	(170)	11	0	0	0	(158)	(164)
11	31200	Boiler Plant Equipment	(374,220)	23,830	0	0	0	(350,390)	(362,305)
12	31400	Turbogenerator Units	(111)	7	0	0	0	(104)	(108)
13	31500	Accessory Electric Equipment	(29)	2	0	0	0	(27)	(28)
14	31600	Miscellaneous Power Plant Equipment	(537)	34	0	0	0	(503)	(520)
15		Total Plant Crist Units 4 - 7 and Common	(375,067)	23,884	0	0	0	(351,183)	(363,125)
16									
17		Martin Unit 1, Unit 2, and Common ⁽²⁾							
18	31100	Structures And Improvements	(21,070)	1,423	0	0	0	(19,647)	(20,359)
19	31200	Boiler Plant Equipment	(160,398)	10,690	0	0	0	(149,708)	(155,053)
20	31400	Turbogenerator Units	(71,233)	5,035	0	0	0	(66,198)	(68,716)
21	31500	Accessory Electric Equipment	(14,277)	968	0	0	0	(13,309)	(13,793)
22	31600	Miscellaneous Power Plant Equipment	(3,902)	267	0	0	0	(3,635)	(3,768)
23		Total Martin Unit 1, Unit 2, and Common	(270,881)	18,383	0	0	0	(252,497)	(261,689)
24									
25		St. Johns River Power Plant ⁽²⁾							
26	31100	Structures And Improvements	(9,260)	1,237	0	0	0	(8,024)	(8,642)
27	31200	Boiler Plant Equipment	(64,745)	9,488	0	0	0	(55,256)	(60,000)
28	31400	Turbogenerator Units	(16,576)	2,210	0	0	0	(14,366)	(15,471)
29	31500	Accessory Electric Equipment	(6,046)	821	0	0	0	(5,225)	(5,636)
30	31600	Miscellaneous Power Plant Equipment	(1,011)	135	0	0	0	(876)	(943)
31		Total St. Johns River Power Plant	(97,637)	13,892	0	0	0	(83,746)	(90,692)
32									
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1		<i>Turkey Point Unit 1 ⁽²⁾</i>							
2	31100	Structures And Improvements	(80)	80	0	0	0	0	(40)
3	31200	Boiler Plant Equipment	(603)	603	0	0	0	0	(302)
4	31400	Turbogenerator Units	(959)	959	0	0	0	0	(479)
5	31500	Accessory Electric Equipment	(25)	25	0	0	0	0	(13)
6	31600	Miscellaneous Power Plant Equipment	(21)	21	0	0	0	0	(11)
7		<i>Total Turkey Point Unit 1</i>	(1,689)	1,689	0	0	0	0	(844)
8									
9		<i>Scherer Unit 4 ⁽²⁾</i>							
10	31100	Structures And Improvements	(87,897)	5,765	0	0	0	(82,132)	(85,015)
11	31200	Boiler Plant Equipment	(429,569)	27,908	0	0	0	(401,660)	(415,615)
12	31400	Turbogenerator Units	(50,197)	3,589	0	0	0	(46,609)	(48,403)
13	31500	Accessory Electric Equipment	(28,491)	1,916	0	0	0	(26,575)	(27,533)
14	31600	Miscellaneous Power Plant Equipment	(4,069)	286	0	0	0	(3,783)	(3,926)
15		<i>Total Scherer Unit 4</i>	(600,223)	39,464	0	0	0	(560,759)	(580,491)
16									
17		<i>Other Steam Production</i>	3,650	0	(118)	0	(0)	3,531	3,590
18									
19		<i>Surplus Flowback</i>	(97,057)	0	0	0	0	(97,057)	(97,057)
20									
21		TOTAL STEAM PRODUCTION	(664,909)	189,753	(44,570)	0	(6,675)	(526,401)	(589,071)
22									
23		<u>NUCLEAR PRODUCTION</u>							
24		<i>St. Lucie Common</i>							
25	32100	Structures And Improvements	240,132	8,296	(2,139)	0	(1,008)	245,281	242,902
26	32200	Reactor Plant Equipment	40,401	1,543	0	0	(230)	41,713	41,126
27	32300	Turbogenerator Units	(2,301)	1,217	(727)	0	(684)	(2,495)	(2,208)
28	32400	Accessory Electric Equipment	22,838	581	0	0	0	23,419	23,128
29	32500	Miscellaneous Power Plant Equipment	810	612	0	0	0	1,422	1,115
30		<i>Total St. Lucie Common</i>	301,880	12,248	(2,866)	0	(1,923)	309,340	306,063
31									
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1		St. Lucie Unit 1							
2	32100	Structures And Improvements	119,861	4,825	(3,385)	0	(605)	120,696	120,296
3	32200	Reactor Plant Equipment	447,693	22,538	(12,785)	0	(286)	457,160	452,460
4	32300	Turbogenerator Units	169,866	13,705	187	0	(331)	183,427	176,637
5	32400	Accessory Electric Equipment	71,906	3,694	(773)	0	(611)	74,216	73,073
6	32500	Miscellaneous Power Plant Equipment	9,321	481	(49)	0	(5)	9,748	9,534
7		Total St. Lucie Unit 1	818,647	45,243	(16,805)	0	(1,838)	845,247	831,999
8									
9		St. Lucie Unit 2							
10	32100	Structures And Improvements	165,235	5,273	(2,359)	0	(734)	167,416	166,240
11	32200	Reactor Plant Equipment	556,413	24,903	(7,700)	0	(2,808)	570,808	563,393
12	32300	Turbogenerator Units	98,625	8,809	313	0	(568)	107,179	102,783
13	32400	Accessory Electric Equipment	108,035	3,623	(1,778)	0	(69)	109,810	108,910
14	32500	Miscellaneous Power Plant Equipment	12,631	521	(482)	0	(13)	12,657	12,642
15		Total St. Lucie Unit 2	940,939	43,129	(12,006)	0	(4,192)	967,870	953,967
16									
17		Turkey Point Common							
18	32100	Structures And Improvements	259,193	13,599	(2,744)	0	(2,981)	267,067	262,821
19	32200	Reactor Plant Equipment	65,732	4,429	(415)	0	(665)	69,081	67,343
20	32300	Turbogenerator Units	13,427	1,709	0	0	(466)	14,670	14,021
21	32400	Accessory Electric Equipment	44,514	1,009	0	0	(0)	45,523	45,019
22	32500	Miscellaneous Power Plant Equipment	24,473	2,082	(19)	0	(91)	26,444	25,442
23		Total Turkey Point Common	407,339	22,829	(3,178)	0	(4,204)	422,786	414,646
24									
25		Turkey Point Unit 3							
26	32100	Structures And Improvements	87,989	5,191	(2,721)	0	(418)	90,041	88,977
27	32200	Reactor Plant Equipment	334,461	19,750	(8,516)	0	(3,698)	341,997	337,658
28	32300	Turbogenerator Units	277,979	23,385	(22,687)	0	(1,209)	277,468	277,401
29	32400	Accessory Electric Equipment	94,386	3,681	(2,199)	0	(191)	95,677	95,000
30	32500	Miscellaneous Power Plant Equipment	3,457	501	0	0	(14)	3,944	3,698
31		Total Turkey Point Unit 3	798,274	52,507	(36,123)	0	(5,531)	809,127	802,735
32									
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1		Turkey Point Unit 4							
2	32100	Structures And Improvements	80,700	3,747	(1,708)	0	(251)	82,488	81,619
3	32200	Reactor Plant Equipment	289,242	16,869	(940)	0	(805)	304,367	296,855
4	32300	Turbogenerator Units	279,890	21,238	(9,671)	0	(153)	291,304	285,574
5	32400	Accessory Electric Equipment	136,224	4,132	(605)	0	(140)	139,610	137,931
6	32500	Miscellaneous Power Plant Equipment	5,825	474	(17)	0	(1)	6,281	6,053
7		Total Turkey Point Unit 4	791,881	46,458	(12,941)	0	(1,349)	824,049	808,032
8									
9		Surplus Flowback	(1,271,451)	0	0	0	0	(1,271,451)	(1,271,451)
10									
11		TOTAL NUCLEAR PRODUCTION	2,787,509	222,414	(83,919)	0	(19,037)	2,906,967	2,845,991
12									
13		SOLAR PRODUCTION ⁽³⁾							
14		Solar Plant							
15	33802	Structures And Improvements	140,886	56,899	(16)	0	(263)	197,506	168,879
16	33804	Solar Panels	646,260	185,736	(10)	0	(783)	831,203	737,817
17	33805	Collector System	115,384	36,885	0	0	(162)	152,107	133,560
18	33806	Generator Step-Up Transformers	6,619	3,698	0	0	(19)	10,298	8,435
19	33807	Inverters	84,144	23,131	0	0	(70)	107,205	95,601
20	33808	Other Accessory Electric Equipment	14,898	6,152	(119)	0	(30)	20,900	17,866
21		Total Solar Plant	1,008,193	312,499	(145)	0	(1,327)	1,319,220	1,162,157
22									
23		Interstate Solar							
24	33802	Structures And Improvements	1,807	304	0	0	(0)	2,111	1,959
25	33804	Solar Panels	22,757	2,071	0	0	(1)	24,827	23,792
26	33805	Collector System	1,122	196	0	0	(0)	1,317	1,219
27	33807	Inverters	582	100	0	0	(0)	683	632
28	33808	Other Accessory Electric Equipment	20	9	(46)	0	(0)	(17)	2
29		Total Interstate Solar	26,289	2,680	(46)	0	(1)	28,921	27,605
30									
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1		Babcock Ranch Solar							
2	33802	Structures And Improvements	2,214	237	0	0	(0)	2,451	2,333
3	33804	Solar Panels	28,387	2,876	0	0	(1)	31,263	29,825
4	33805	Collector System	2,989	318	0	0	(0)	3,308	3,149
5	33807	Inverters	3,271	343	0	0	(0)	3,614	3,443
6	33808	Other Accessory Electric Equipment	37	4	0	0	(0)	41	39
7		Total Babcock Ranch Solar	36,899	3,779	0	0	(1)	40,677	38,788
8									
9		Southfork Solar							
10	33802	Structures And Improvements	1,996	337	0	0	0	2,333	2,164
11	33804	Solar Panels	10,911	1,849	0	0	0	12,759	11,835
12	33805	Collector System	1,717	280	0	0	0	1,997	1,857
13	33807	Inverters	1,846	308	0	0	0	2,154	2,000
14	33808	Other Accessory Electric Equipment	124	20	0	0	0	144	134
15		Total Southfork Solar	16,594	2,794	0	0	0	19,388	17,991
16									
17		Desoto Solar							
18	33802	Structures And Improvements	2,550	157	0	0	0	2,707	2,629
19	33804	Solar Panels	60,704	3,415	0	0	0	64,120	62,412
20	33805	Collector System	4,579	270	0	0	0	4,850	4,715
21	33807	Inverters	6,392	380	0	0	0	6,772	6,582
22	33808	Other Accessory Electric Equipment	3,109	228	(4)	0	(81)	3,251	3,182
23		Total Desoto Solar	77,334	4,451	(4)	0	(81)	81,700	79,518
24									
25		C & I Solar Partnership							
26	33804	Solar Panels	3,355	390	0	0	0	3,745	3,550
27	33805	Collector System	1,418	133	0	0	0	1,551	1,485
28	33807	Inverters	413	39	0	0	0	452	432
29		Total C & I Solar Partnership	5,186	561	0	0	0	5,747	5,467
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1		Martin Solar Energy Center ⁽²⁾							
2	33802	Structures And Improvements	(11,906)	697	0	0	0	(11,209)	(11,558)
3	33804	Solar Panels	(228,557)	13,379	0	0	0	(215,178)	(221,867)
4	33808	Other Accessory Electric Equipment	(2,492)	146	0	0	0	(2,346)	(2,419)
5		Total Martin Solar Energy Center	(242,955)	14,222	0	0	0	(228,733)	(235,844)
6									
7		Surplus Flowback	(83,955)	0	0	0	0	(83,955)	(83,955)
8									
9		TOTAL SOLAR PRODUCTION	843,585	340,987	(196)	0	(1,411)	1,182,965	1,011,727
10									
11		OTHER RENEWABLE PRODUCTION							
12		Perdido LFG Units 1 and 2							
13	33902	Structures And Improvements	786	52	0	0	0	838	812
14	33903	Fuel Holders	493	33	0	0	0	526	510
15	33904	Boilers	2,440	158	0	0	0	2,598	2,519
16	33908	Other Accessory Electric Equipment	617	48	0	0	0	666	642
17	33912	Miscellaneous Power Plant Equipment	52	2	0	0	0	54	53
18		Total Perdido LFG Units 1 and 2	4,389	293	0	0	0	4,682	4,536
19									
20		Okeechobee Hydrogen Plant Pilot							
21	33902	Structures And Improvements	460	240	0	0	(5)	695	579
22	33903	Fuel Holders	2,254	1,260	0	0	(25)	3,490	2,879
23	33908	Other Accessory Electric Equipment	376	307	0	0	(6)	677	528
24	33912	Miscellaneous Power Plant Equipment	142	19	0	0	(0)	161	151
25		Total Okeechobee Hydrogen Plant Pilot	3,233	1,826	0	0	(36)	5,022	4,137
26									
27		Surplus Flowback	(1,740)	0	0	0	0	(1,740)	(1,740)
28									
29		TOTAL OTHER RENEWABLE PRODUCTION	5,882	2,119	0	0	(36)	7,964	6,933
30									
31									
32									
33									
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1		OTHER PRODUCTION							
2		Cape Canaveral Combined Cycle							
3	34100	Structures And Improvements	21,351	2,025	(505)	0	(56)	22,815	22,070
4	34200	Fuel Holders, Producers And Accessories	15,154	1,213	(13)	0	(2)	16,351	15,753
5	34300	Prime Movers - General	64,870	11,949	(5,973)	0	(167)	70,679	67,751
6	34320	Prime Movers - Capital Spare Parts	(23,733)	15,157	0	0	(102)	(8,678)	(16,230)
7	34400	Generators	16,472	1,735	(635)	0	(7)	17,565	17,017
8	34500	Accessory Electric Equipment	34,517	2,760	(175)	0	(4)	37,098	35,808
9	34600	Miscellaneous Power Plant Equipment	983	396	(288)	0	(155)	937	956
10		Total Cape Canaveral Combined Cycle	129,614	35,235	(7,589)	0	(492)	156,767	143,124
11									
12		Dania Beach Energy Center							
13	34100	Structures And Improvements	22,804	2,524	0	0	(64)	25,264	24,013
14	34200	Fuel Holders, Producers And Accessories	9,216	832	0	0	(1)	10,047	9,631
15	34300	Prime Movers - General	61,315	14,647	(112)	0	(161)	75,690	68,494
16	34320	Prime Movers - Capital Spare Parts	2,095	9,234	0	0	(1,156)	10,173	5,929
17	34400	Generators	3,239	984	0	0	(1)	4,223	3,731
18	34500	Accessory Electric Equipment	7,199	1,925	0	0	(2)	9,122	8,160
19	34600	Miscellaneous Power Plant Equipment	878	188	0	0	(0)	1,066	972
20		Total Dania Beach Energy Center	106,748	30,335	(112)	0	(1,385)	135,586	120,931
21									
22		Lauderdale Gas Turbines							
23	34100	Structures And Improvements	2,222	180	0	0	(1)	2,401	2,312
24	34200	Fuel Holders, Producers And Accessories	2,643	73	0	0	(0)	2,716	2,680
25	34300	Prime Movers - General	19,939	833	0	0	(8)	20,763	20,351
26	34400	Generators	1,893	267	0	0	(0)	2,180	2,037
27	34500	Accessory Electric Equipment	780	20	0	0	(0)	800	790
28	34600	Miscellaneous Power Plant Equipment	68	2	0	0	(0)	70	69
29		Total Lauderdale Gas Turbines	27,545	1,395	0	0	(10)	28,931	28,238
30									
31									
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Florida Public Service Commission

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

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Lauderdale Peakers							
2	34100	Structures And Improvements	6,594	1,020	(53)	0	(31)	7,530	7,060
3	34200	Fuel Holders, Producers And Accessories	585	125	(60)	0	(8)	643	612
4	34300	Prime Movers - General	28,531	4,357	(756)	0	(516)	31,616	29,963
5	34320	Prime Movers - Capital Spare Parts	(4,184)	4,341	(11,243)	0	3,698	(7,389)	(6,077)
6	34400	Generators	13,125	1,732	(85)	0	(37)	14,735	13,923
7	34500	Accessory Electric Equipment	10,443	1,340	(84)	0	(53)	11,645	11,031
8	34600	Miscellaneous Power Plant Equipment	(479)	28	(123)	0	(1)	(575)	(527)
9		Total Lauderdale Peakers	54,616	12,942	(12,405)	0	3,052	58,205	55,986
10									
11		Ft. Myers Gas Turbines							
12	34100	Structures And Improvements	4,576	297	0	0	(2)	4,871	4,724
13	34200	Fuel Holders, Producers And Accessories	3,216	152	(106)	0	(3)	3,259	3,238
14	34300	Prime Movers - General	17,725	1,064	0	0	(6)	18,784	18,254
15	34320	Prime Movers - Capital Spare Parts	(6,601)	176	0	0	(2)	(6,427)	(6,514)
16	34400	Generators	4,942	420	0	0	(3)	5,359	5,150
17	34500	Accessory Electric Equipment	2,346	202	0	0	(1)	2,547	2,446
18		Total Ft. Myers Gas Turbines	26,205	2,311	(106)	0	(16)	28,393	27,299
19									
20		Ft. Myers Peakers							
21	34100	Structures And Improvements	1,123	205	0	0	(45)	1,283	1,195
22	34200	Fuel Holders, Producers And Accessories	474	91	0	0	(19)	546	506
23	34300	Prime Movers - General	8,702	1,595	0	0	(557)	9,741	9,068
24	34320	Prime Movers - Capital Spare Parts	(109)	1,737	(11,243)	0	5,157	(4,458)	(3,462)
25	34400	Generators	2,990	497	0	0	(104)	3,383	3,168
26	34500	Accessory Electric Equipment	3,259	531	0	0	(116)	3,674	3,445
27	34600	Miscellaneous Power Plant Equipment	183	30	0	0	(6)	207	194
28		Total Ft. Myers Peakers	16,622	4,686	(11,243)	0	4,311	14,375	14,113
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Florida Public Service Commission

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AND SUBSIDIARIES

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
____ Prior Year Ended ____/____/____
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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Ft. Myers Common							
2	34100	Structures And Improvements	(824)	490	(698)	0	(688)	(1,720)	(1,402)
3	34200	Fuel Holders, Producers And Accessories	501	13	0	0	(27)	487	489
4	34300	Prime Movers - General	487	159	0	0	(175)	471	446
5	34320	Prime Movers - Capital Spare Parts	21	3	0	0	(2)	22	21
6	34400	Generators	89	6	0	0	(8)	87	86
7	34500	Accessory Electric Equipment	494	39	0	0	(50)	483	479
8	34600	Miscellaneous Power Plant Equipment	421	43	(21)	0	(58)	384	391
9		Total Ft. Myers Common	1,188	754	(719)	0	(1,008)	215	510
10									
11		Ft. Myers Unit 2							
12	34100	Structures And Improvements	16,235	1,971	(601)	0	(435)	17,171	16,664
13	34200	Fuel Holders, Producers And Accessories	66	172	(29)	0	(1)	209	138
14	34300	Prime Movers - General	78,744	17,195	(8,357)	0	(1,322)	86,260	82,388
15	34320	Prime Movers - Capital Spare Parts	62,461	23,864	0	0	(27)	86,298	74,335
16	34400	Generators	28,161	1,603	(329)	0	(6)	29,429	28,796
17	34500	Accessory Electric Equipment	32,955	1,384	(104)	0	(7)	34,228	33,592
18	34600	Miscellaneous Power Plant Equipment	1,989	106	0	0	(0)	2,094	2,042
19		Total Ft. Myers Unit 2	220,612	46,295	(9,420)	0	(1,797)	255,690	237,954
20									
21		Ft. Myers Unit 3							
22	34100	Structures And Improvements	4,240	252	0	0	(10)	4,482	4,364
23	34200	Fuel Holders, Producers And Accessories	3,487	171	0	0	(8)	3,650	3,571
24	34300	Prime Movers - General	(18,768)	1,989	0	0	(494)	(17,274)	(17,889)
25	34320	Prime Movers - Capital Spare Parts	22,503	1,785	0	0	(77)	24,211	23,382
26	34400	Generators	4,304	358	(26)	0	(15)	4,621	4,467
27	34500	Accessory Electric Equipment	8,896	451	(34)	0	(19)	9,294	9,101
28	34600	Miscellaneous Power Plant Equipment	39	72	0	0	(2)	109	75
29		Total Ft. Myers Unit 3	24,700	5,079	(60)	0	(625)	29,093	27,072
30									
31		Gulf Clean Energy Center Pipeline							
32	34200	Fuel Holders, Producers And Accessories	10,014	3,295	0	0	0	13,309	11,661
33		Total Gulf Clean Energy Center Pipeline	10,014	3,295	0	0	0	13,309	11,661
34									

Florida Public Service Commission

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(Include Amortization/Recovery schedule amounts)

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☐ Prior Year Ended ____/____/____
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Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Gulf Clean Energy Center Combustion Turbine							
2	34100	Structures And Improvements	3,880	842	0	0	(116)	4,605	4,258
3	34200	Fuel Holders, Producers And Accessories	1,134	784	(59)	0	(103)	1,755	1,458
4	34300	Prime Movers - General	25,843	3,303	0	0	(400)	28,746	27,346
5	34320	Prime Movers - Capital Spare Parts	6,648	3,546	0	0	(498)	9,695	8,236
6	34400	Generators	675	354	0	0	(47)	982	835
7	34500	Accessory Electric Equipment	4,641	2,109	0	0	(289)	6,461	5,588
8	34600	Miscellaneous Power Plant Equipment	279	146	0	0	(20)	406	345
9		Total Gulf Clean Energy Center Combustion Turbine	43,099	11,083	(59)	0	(1,472)	52,651	48,064
10									
11		Lansing Smith Common							
12	34100	Structures And Improvements	36,574	3,295	(8)	0	0	39,862	38,217
13	34200	Fuel Holders, Producers And Accessories	3,705	114	0	0	0	3,818	3,761
14	34300	Prime Movers - General	7,499	757	(23)	0	0	8,233	7,866
15	34400	Generators	(1,673)	(1)	0	0	0	(1,675)	(1,674)
16	34500	Accessory Electric Equipment	8,463	458	0	0	0	8,921	8,692
17	34600	Miscellaneous Power Plant Equipment	2,006	121	0	0	0	2,126	2,066
18		Total Lansing Smith Common	56,574	4,744	(31)	0	0	61,286	58,927
19									
20		Lansing Smith Unit A							
21	34100	Structures And Improvements	1,022	85	0	0	(1)	1,106	1,064
22	34200	Fuel Holders, Producers And Accessories	870	35	0	0	(0)	905	887
23	34300	Prime Movers - General	1,673	174	0	0	(1)	1,846	1,759
24	34400	Generators	4,828	103	0	0	(2)	4,929	4,879
25	34500	Accessory Electric Equipment	2,477	142	0	0	(2)	2,618	2,548
26	34600	Miscellaneous Power Plant Equipment	20	3	0	0	(0)	23	21
27		Total Lansing Smith Unit A	10,890	542	0	0	(5)	11,427	11,158
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Florida Public Service Commission

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
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 Prior Year Ended / /
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Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Lansing Smith Unit 3							
2	34100	Structures And Improvements	15,212	1,405	(40)	0	(308)	16,268	15,660
3	34200	Fuel Holders, Producers And Accessories	155	94	(98)	0	(354)	(203)	(95)
4	34300	Prime Movers - General	(70,259)	5,532	(1,953)	0	(8,770)	(75,450)	(75,947)
5	34320	Prime Movers - Capital Spare Parts	(20,198)	1,248	(33,730)	0	16,602	(36,079)	(28,624)
6	34400	Generators	18,782	1,010	(717)	0	(639)	18,436	18,420
7	34500	Accessory Electric Equipment	4,683	288	(0)	0	(75)	4,896	4,776
8	34600	Miscellaneous Power Plant Equipment	234	56	0	0	(99)	192	174
9		Lansing Smith Unit 3	(51,391)	9,632	(36,538)	0	6,358	(71,939)	(65,636)
10									
11		Manatee Unit 3							
12	34100	Structures And Improvements	46,918	3,528	(283)	0	(46)	50,116	48,503
13	34200	Fuel Holders, Producers And Accessories	2,676	161	(14)	0	(0)	2,822	2,749
14	34300	Prime Movers - General	80,198	10,215	(5,333)	0	(159)	84,921	82,520
15	34320	Prime Movers - Capital Spare Parts	76,526	16,317	0	0	(22)	92,820	84,663
16	34400	Generators	20,115	1,123	(2)	0	(1)	21,235	20,675
17	34500	Accessory Electric Equipment	23,042	1,198	(262)	0	(6)	23,972	23,505
18	34600	Miscellaneous Power Plant Equipment	6,116	599	(153)	0	(194)	6,368	6,201
19		Total Manatee Unit 3	255,590	33,142	(6,048)	0	(428)	282,256	268,817
20									
21		Martin Common							
22	34100	Structures And Improvements	163,291	4,504	(536)	0	(22)	167,237	165,255
23	34200	Fuel Holders, Producers And Accessories	(1,187)	239	(13)	0	(0)	(961)	(1,074)
24	34300	Prime Movers - General	10,901	935	(709)	0	(1)	11,127	11,015
25	34320	Prime Movers - Capital Spare Parts	18,668	6,068	0	0	(2)	24,734	21,702
26	34500	Accessory Electric Equipment	7,482	458	(112)	0	(0)	7,828	7,655
27	34600	Miscellaneous Power Plant Equipment	2,198	163	(29)	0	(0)	2,332	2,265
28		Total Martin Common	201,353	12,368	(1,399)	0	(25)	212,298	206,818
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Florida Public Service Commission

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1		Martin Unit 3							
2	34100	Structures And Improvements	1,171	85	(17)	0	(0)	1,238	1,204
3	34200	Fuel Holders, Producers And Accessories	171	9	0	0	(0)	180	176
4	34300	Prime Movers - General	51,732	5,258	(5,173)	0	(1,392)	50,424	50,761
5	34320	Prime Movers - Capital Spare Parts	25,178	5,246	0	0	(1)	30,423	27,799
6	34400	Generators	18,643	949	(86)	0	(0)	19,505	19,074
7	34500	Accessory Electric Equipment	21,011	767	(243)	0	(68)	21,466	21,209
8	34600	Miscellaneous Power Plant Equipment	429	20	(19)	0	(0)	430	430
9		Total Martin Unit 3	118,334	12,334	(5,540)	0	(1,462)	123,666	120,653
10									
11		Martin Unit 4							
12	34100	Structures And Improvements	757	97	(103)	0	(0)	751	754
13	34200	Fuel Holders, Producers And Accessories	766	9	0	0	(0)	775	771
14	34300	Prime Movers - General	72,781	4,865	(3,649)	0	(125)	73,872	73,325
15	34320	Prime Movers - Capital Spare Parts	13,812	7,140	0	0	(1)	20,952	17,377
16	34400	Generators	17,463	957	(61)	0	(1)	18,358	17,910
17	34500	Accessory Electric Equipment	18,554	703	(200)	0	(0)	19,056	18,806
18	34600	Miscellaneous Power Plant Equipment	468	21	(21)	0	(0)	469	469
19		Total Martin Unit 4	124,602	13,793	(4,035)	0	(127)	134,233	129,412
20									
21		Martin Unit 8							
22	34100	Structures And Improvements	13,170	578	(42)	0	(0)	13,705	13,438
23	34200	Fuel Holders, Producers And Accessories	5,673	294	(15)	0	(0)	5,951	5,812
24	34300	Prime Movers - General	65,533	11,379	(3,104)	0	(917)	72,891	69,017
25	34320	Prime Movers - Capital Spare Parts	45,694	16,202	0	0	(4)	61,891	53,783
26	34400	Generators	17,901	1,417	(49)	0	(1)	19,267	18,584
27	34500	Accessory Electric Equipment	26,890	1,294	(257)	0	(1)	27,926	27,409
28	34600	Miscellaneous Power Plant Equipment	2,581	131	(49)	0	(0)	2,663	2,622
29		Total Martin Unit 8	177,442	31,294	(3,517)	0	(924)	204,295	190,664
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DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Florida Public Service Commission

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Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Okeechobee Clean Energy Center							
2	34100	Structures And Improvements	13,870	2,400	(6)	0	(309)	15,955	14,848
3	34200	Fuel Holders, Producers And Accessories	5,133	763	0	0	(23)	5,874	5,495
4	34300	Prime Movers - General	104,007	19,983	(2,321)	0	(3,436)	118,233	110,741
5	34320	Prime Movers - Capital Spare Parts	(10,377)	12,152	(78,058)	0	33,494	(42,790)	(26,741)
6	34400	Generators	8,317	1,625	(220)	0	(150)	9,572	8,898
7	34500	Accessory Electric Equipment	16,172	2,382	(52)	0	(2)	18,501	17,336
8	34600	Miscellaneous Power Plant Equipment	2,653	287	(9)	0	(9)	2,923	2,785
9		Total Okeechobee Clean Energy Center	139,775	39,592	(80,666)	0	29,566	128,267	133,361
10									
11		Port Everglades Energy Center							
12	34100	Structures And Improvements	13,699	3,038	(2,142)	0	(155)	14,440	14,050
13	34200	Fuel Holders, Producers And Accessories	13,935	1,559	(18)	0	(9)	15,467	14,699
14	34300	Prime Movers - General	104,192	16,809	(6,399)	0	(1,302)	113,300	108,391
15	34320	Prime Movers - Capital Spare Parts	(27,771)	13,592	(14,145)	0	5,522	(22,802)	(26,718)
16	34400	Generators	22,091	2,377	282	0	(41)	24,709	23,397
17	34500	Accessory Electric Equipment	21,515	2,338	(215)	0	(155)	23,484	22,445
18	34600	Miscellaneous Power Plant Equipment	2,381	304	(315)	0	(0)	2,370	2,376
19		Total Port Everglades Energy Center	150,041	40,018	(22,952)	0	3,860	170,967	158,639
20									
21		Riviera Beach Clean Energy Center							
22	34100	Structures And Improvements	19,218	1,885	(746)	0	(63)	20,293	19,736
23	34200	Fuel Holders, Producers And Accessories	17,417	1,477	(37)	0	(775)	18,083	17,955
24	34300	Prime Movers - General	98,474	15,144	(5,753)	0	(4,176)	103,688	101,524
25	34320	Prime Movers - Capital Spare Parts	(52,848)	12,785	(42,434)	0	20,229	(62,268)	(48,256)
26	34400	Generators	23,990	1,982	(14)	0	(1)	25,957	24,973
27	34500	Accessory Electric Equipment	22,731	1,897	(313)	0	(18)	24,297	23,508
28	34600	Miscellaneous Power Plant Equipment	3,267	269	(104)	0	(0)	3,432	3,350
29		Total Riviera Beach Clean Energy Center	132,250	35,440	(49,403)	0	15,196	133,483	142,791
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1		Sanford Common							
2	34100	Structures And Improvements	40,446	2,316	(497)	0	(2)	42,263	41,354
3	34200	Fuel Holders, Producers And Accessories	(117)	2	0	0	0	(115)	(116)
4	34300	Prime Movers - General	979	808	(139)	0	(109)	1,539	1,211
5	34320	Prime Movers - Capital Spare Parts	6,968	3,257	0	0	0	10,225	8,596
6	34400	Generators	245	66	0	0	(60)	251	269
7	34500	Accessory Electric Equipment	1,349	445	(289)	0	(6)	1,498	1,426
8	34600	Miscellaneous Power Plant Equipment	1,117	67	(34)	0	0	1,150	1,133
9		Total Sanford Common	50,986	6,960	(959)	0	(177)	56,810	53,874
10									
11		Sanford Unit 4							
12	34100	Structures And Improvements	5,413	171	(32)	0	(5)	5,547	5,481
13	34200	Fuel Holders, Producers And Accessories	(801)	45	(281)	0	(1)	(1,038)	(918)
14	34300	Prime Movers - General	74,247	10,501	(16)	0	(1,722)	83,010	79,056
15	34320	Prime Movers - Capital Spare Parts	60,287	12,648	(56,216)	0	27,923	44,642	40,388
16	34400	Generators	16,786	1,097	(419)	0	(26)	17,438	17,121
17	34500	Accessory Electric Equipment	17,458	907	(500)	0	(76)	17,789	17,649
18	34600	Miscellaneous Power Plant Equipment	1,532	134	(72)	0	(166)	1,428	1,504
19		Sanford Unit 4	174,922	25,503	(57,536)	0	25,927	168,815	160,280
20									
21		Sanford Unit 5							
22	34100	Structures And Improvements	4,516	170	(24)	0	(0)	4,661	4,588
23	34200	Fuel Holders, Producers And Accessories	(1,826)	20	(436)	0	(0)	(2,242)	(2,033)
24	34300	Prime Movers - General	86,545	10,607	(4,563)	0	(132)	92,457	89,532
25	34320	Prime Movers - Capital Spare Parts	61,447	16,943	0	0	(762)	77,629	69,200
26	34400	Generators	17,935	899	(163)	0	(1)	18,670	18,303
27	34500	Accessory Electric Equipment	15,981	830	(909)	0	(1)	15,901	15,942
28	34600	Miscellaneous Power Plant Equipment	(242)	219	(69)	0	(1,321)	(1,413)	(847)
29		Total Sanford Unit 5	184,356	29,689	(6,165)	0	(2,217)	205,663	194,686
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Florida Public Service Commission

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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)

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____

Witness: Ina Laney

(\$000)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Turkey Point Unit 5							
2	34100	Structures And Improvements	25,150	9,133	(686)	0	(131)	33,466	29,303
3	34200	Fuel Holders, Producers And Accessories	6,639	320	(12)	0	(2)	6,944	6,791
4	34300	Prime Movers - General	53,714	11,796	(6,236)	0	(59)	59,214	56,443
5	34320	Prime Movers - Capital Spare Parts	29,910	15,569	(56,216)	0	27,593	16,856	11,223
6	34400	Generators	3,312	1,075	(1,340)	0	(24)	3,024	3,167
7	34500	Accessory Electric Equipment	26,289	1,351	(237)	0	(13)	27,390	26,835
8	34600	Miscellaneous Power Plant Equipment	5,866	348	(168)	0	(4)	6,042	5,953
9		Total Turkey Point Unit 5	150,881	39,592	(64,896)	0	27,359	152,936	139,714
10									
11		West County Common							
12	34100	Structures And Improvements	21,301	2,057	(161)	0	(299)	22,898	21,982
13	34200	Fuel Holders, Producers And Accessories	2,498	306	(38)	0	(415)	2,351	2,246
14	34300	Prime Movers - General	6,904	1,694	0	0	(78)	8,520	7,685
15	34320	Prime Movers - Capital Spare Parts	80,352	22,941	0	0	(3)	103,290	91,820
16	34500	Accessory Electric Equipment	2,422	350	(222)	0	(18)	2,532	2,472
17	34600	Miscellaneous Power Plant Equipment	575	63	0	0	(3)	635	604
18		Total West County Common	114,052	27,411	(421)	0	(815)	140,226	126,808
19									
20		West County Unit 1							
21	34100	Structures And Improvements	3,270	1,338	(3,098)	0	(41)	1,468	2,365
22	34200	Fuel Holders, Producers And Accessories	5,431	471	(126)	0	(238)	5,537	5,428
23	34300	Prime Movers - General	45,491	10,053	(6,567)	0	(2,395)	46,581	45,438
24	34320	Prime Movers - Capital Spare Parts	(59,081)	8,675	0	0	(1,519)	(51,925)	(55,714)
25	34400	Generators	(2,530)	1,007	(3,229)	0	(24)	(4,776)	(3,654)
26	34500	Accessory Electric Equipment	25,190	1,682	(170)	0	(51)	26,650	25,911
27	34600	Miscellaneous Power Plant Equipment	3,069	221	(57)	0	(0)	3,233	3,151
28		Total West County Unit 1	20,839	23,445	(13,246)	0	(4,270)	26,768	22,925
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Florida Public Service Commission

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
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 Prior Year Ended / /
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Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		West County Unit 2							
2	34100	Structures And Improvements	12,238	846	(179)	0	(7)	12,898	12,566
3	34200	Fuel Holders, Producers And Accessories	1,801	178	(74)	0	(15)	1,889	1,840
4	34300	Prime Movers - General	30,572	9,484	(14)	0	(1,853)	38,187	33,817
5	34320	Prime Movers - Capital Spare Parts	(36,175)	12,466	(32,776)	0	14,407	(42,078)	(41,656)
6	34400	Generators	7,945	1,197	(1,317)	0	(18)	7,807	7,872
7	34500	Accessory Electric Equipment	12,788	937	(132)	0	(67)	13,526	13,153
8	34600	Miscellaneous Power Plant Equipment	4,435	319	(57)	0	(2)	4,695	4,564
9		Total West County Unit 2	33,604	25,425	(34,548)	0	12,443	36,923	32,156
10									
11		West County Unit 3							
12	34100	Structures And Improvements	17,429	1,222	(168)	0	(26)	18,457	17,940
13	34200	Fuel Holders, Producers And Accessories	2,283	291	(160)	0	(39)	2,375	2,319
14	34300	Prime Movers - General	77,703	15,079	(7,034)	0	(1,553)	84,196	80,641
15	34320	Prime Movers - Capital Spare Parts	(31,286)	9,958	(10,925)	0	3,643	(28,610)	(31,061)
16	34400	Generators	23,190	2,012	(336)	0	(1,408)	23,458	22,901
17	34500	Accessory Electric Equipment	19,915	1,483	(190)	0	(50)	21,158	20,529
18	34600	Miscellaneous Power Plant Equipment	9,527	342	(62)	0	(4)	9,803	9,665
19		Total West County Unit 3	118,761	30,386	(18,874)	0	562	130,836	122,933
20									
21		Lauderdale Gas Turbines ⁽²⁾							
22	34100	Structures And Improvements	(120)	120	0	0	0	0	(60)
23	34300	Prime Movers - General	(1,313)	1,313	0	0	0	0	(656)
24	34400	Generators	(221)	221	0	0	0	0	(110)
25	34500	Accessory Electric Equipment	(50)	50	0	0	0	0	(25)
26	34600	Miscellaneous Power Plant Equipment	(1)	1	0	0	0	0	(0)
27		Total Lauderdale Gas Turbines	(1,704)	1,704	0	0	0	0	(852)
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Florida Public Service Commission

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
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☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		<i>Ft. Myers Gas Turbines ⁽²⁾</i>							
2	34100	Structures And Improvements	(5)	5	0	0	0	0	(3)
3	34200	Fuel Holders, Producers And Accessories	0	(0)	0	0	0	0	0
4	34300	Prime Movers - General	(783)	783	0	0	0	0	(391)
5	34400	Generators	(40)	40	0	0	0	0	(20)
6	34500	Accessory Electric Equipment	(140)	140	0	0	0	0	(70)
7	34600	Miscellaneous Power Plant Equipment	(1)	1	0	0	0	0	(0)
8		<i>Total Ft. Myers Gas Turbines</i>	(969)	969	0	0	0	0	(485)
9									
10		<i>Lauderdale Unit 4, Unit 5, and Common ⁽²⁾</i>							
11	34100	Structures And Improvements	(14,929)	1,073	0	0	0	(13,856)	(14,393)
12	34200	Fuel Holders, Producers And Accessories	(887)	64	0	0	0	(823)	(855)
13	34300	Prime Movers - General	(124,010)	8,915	0	0	0	(115,095)	(119,553)
14	34320	Prime Movers - Capital Spare Parts	(61,824)	4,445	0	0	0	(57,379)	(59,602)
15	34400	Generators	(9,823)	706	0	0	0	(9,116)	(9,469)
16	34500	Accessory Electric Equipment	(12,101)	870	0	0	0	(11,231)	(11,666)
17	34600	Miscellaneous Power Plant Equipment	(1,129)	81	0	0	0	(1,048)	(1,088)
18		<i>Total Lauderdale Unit 4, Unit 5, and Common</i>	(224,703)	16,154	0	0	0	(208,549)	(216,626)
19									
20		<i>Port Everglades Gas Turbines ⁽²⁾</i>							
21	34100	Structures And Improvements	(74)	74	0	0	0	0	(37)
22	34200	Fuel Holders, Producers And Accessories	(151)	151	0	0	0	0	(76)
23	34300	Prime Movers - General	(669)	669	0	0	0	0	(334)
24	34400	Generators	(90)	90	0	0	0	0	(45)
25	34500	Accessory Electric Equipment	(49)	49	0	0	0	0	(24)
26	34600	Miscellaneous Power Plant Equipment	(13)	13	0	0	0	0	(7)
27		<i>Port Everglades Gas Turbines</i>	(1,046)	1,046	0	0	0	0	(523)
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Florida Public Service Commission

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
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Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Putnam Unit 1, Unit 2, and Common ⁽²⁾							
2	34100	Structures And Improvements	(820)	820	0	0	0	0	(410)
3	34200	Fuel Holders, Producers And Accessories	(120)	120	0	0	0	0	(60)
4	34300	Prime Movers - General	(7,675)	7,675	0	0	0	0	(3,837)
5	34400	Generators	(1,072)	1,072	0	0	0	0	(536)
6	34500	Accessory Electric Equipment	(571)	571	0	0	0	0	(285)
7	34600	Miscellaneous Power Plant Equipment	(50)	50	0	0	0	0	(25)
8		Total Putnam Unit 1, Unit 2, and Common	(10,307)	10,307	0	0	0	0	(5,154)
9									
10		Other Minor Other Production	11,955	(0)	(1)	0	0	11,954	11,955
11									
12		Surplus Flowback	260,748	0	0	0	0	260,748	260,748
13									
14		TOTAL OTHER PRODUCTION	2,858,796	624,900	(448,487)	0	111,378	3,146,586	2,972,995
15									
16		TRANSMISSION ^{(2) (4)}							
17		Oil Backout Transmission							
18	35020	Easements	22,253	6	0	0	0	22,258	22,255
19	35200	Structures And Improvements	4,547	2	0	0	0	4,549	4,548
20	35300	Station Equipment	58,029	27	(4)	0	0	58,052	58,040
21	35400	Towers And Fixtures	20,960	19	0	0	0	20,978	20,969
22	35500	Poles And Fixtures	11,489	23	0	0	0	11,512	11,500
23	35600	Overhead Conductors And Devices	73,295	38	0	0	0	73,332	73,313
24	35700	Underground Conduit	37	0	0	0	0	37	37
25	35900	Roads And Trails	5,917	2	0	0	0	5,919	5,918
26		Total Oil Backout Transmission	196,527	115	(4)	0	0	196,638	196,582
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Florida Public Service Commission

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Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		All Other Transmission							
2	35020	Easements	87,983	3,726	0	0	(2)	91,707	89,839
3	35200	Structures And Improvements	81,692	11,327	(438)	0	(43)	92,538	87,091
4	35300	Station Equipment	711,797	82,489	(25,445)	0	(3,004)	765,838	738,622
5	35310	Station Equipment - Step-Up Transformers	147,690	18,735	(915)	0	0	165,510	156,526
6	35400	Towers And Fixtures	2,950	35,527	(536)	0	(13,650)	24,292	12,787
7	35500	Poles And Fixtures	635,154	110,056	(15,621)	0	(23,753)	705,836	668,313
8	35600	Overhead Conductors And Devices	442,336	57,714	(7,296)	0	(12,711)	480,043	460,030
9	35700	Underground Conduit	45,604	2,122	(11)	0	(8)	47,706	46,654
10	35800	Underground Conductors And Devices	7,795	5,674	(2,697)	0	(597)	10,176	8,978
11	35900	Roads And Trails	50,700	2,031	0	0	(1)	52,730	51,716
12		Total All-Other Transmission	2,213,702	329,402	(52,959)	0	(53,770)	2,436,375	2,320,556
13									
14		Surplus Flowback	(310,355)	0	0	0	0	(310,355)	(310,355)
15									
16		TOTAL TRANSMISSION	2,099,874	329,517	(52,962)	0	(53,770)	2,322,659	2,206,784
17									
18		DISTRIBUTION ^{(2), (4)}							
19	36010	Easements	74	4	0	0	0	78	76
20	36100	Structures And Improvements	115,024	9,230	(536)	0	(86)	123,633	119,262
21	36200	Station Equipment	776,390	70,586	(29,354)	0	(4,697)	812,925	793,881
22	36290	Substation Equipment - LMS	2,600	720	(1,779)	0	0	1,540	2,007
23	36410	Poles, Towers And Fixtures - Wood	503,034	84,835	(11,993)	0	(8,295)	567,581	535,007
24	36420	Poles, Towers And Fixtures - Concrete	205,102	72,415	(6,183)	0	(4,277)	267,058	235,801
25	36500	Overhead Conductors And Devices	635,613	158,424	(63,537)	0	(43,946)	686,554	660,594
26	36660	Underground Conduit - Duct System	662,242	60,246	(708)	0	(490)	721,289	691,293
27	36670	Underground Conduit - Direct Buried	53,075	5,039	(26)	0	(18)	58,070	55,514
28	36750	Underground Conductors And Devices - Duct System (20+ Years)	13,383	1,610	0	0	0	14,993	14,188
29	36760	Underground Conductors And Devices - Duct System	843,130	94,812	(12,062)	0	(8,343)	917,538	879,821
30	36770	Underground Conductors And Devices - Direct Buried	363,548	19,685	(3,571)	0	(2,470)	377,192	370,298
31	36800	Line Transformers	1,201,618	138,953	(65,588)	0	(45,365)	1,229,618	1,214,943
32	36910	Services - Overhead	191,957	16,315	(3,258)	0	(2,253)	202,761	197,300
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Witness: Ina Laney

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line	Account/ Sub-account	Account/ Sub-account	Accumulated Depreciation	Total Depreciation		Net	Adjustments	Accumulated	
No.	Number	Title ⁽¹⁾	Beg. of Year	Accrued	Retirements	Salvage	or Transfers	Depreciation	13-Month
								End of Year	Average
1	36960	Services - Underground	576,951	55,349	(6,020)	0	(4,164)	622,117	598,992
2	37000	Meters	116,875	9,030	(55)	0	(38)	125,811	121,336
3	37010	Meters-AMI	374,631	60,078	(23,935)	0	(16,555)	394,218	384,123
4	37100	Installations On Customer Premises	52,260	5,748	(452)	0	(313)	57,243	54,699
5	37120	Residential Load Management	11,343	3,542	(5,247)	0	0	9,637	9,485
6	37130	Commercial Load Management - Non-ECCR	4,829	882	0	0	0	5,712	5,271
7	37140	Electric Vehicle Chargers	13,606	10,835	0	0	0	24,441	18,883
8	37161	Light Duty Generators	32,660	8	0	0	0	32,668	32,664
9	37170	Heavy Duty Generators	1,036	363	0	0	0	1,399	1,217
10	37300	Street Lighting And Signal Systems	130,133	37,619	(16,518)	0	(11,425)	139,810	134,546
11									
12		Surplus Flowback	(483,321)	0	0	0	0	(483,321)	(483,321)
13									
14		TOTAL DISTRIBUTION	6,397,792	916,329	(250,822)	0	(152,734)	6,910,565	6,647,880
15									
16		BATTERY STORAGE							
17	38702	Structures And Improvements	30,375	29,408	0	0	0	59,783	41,676
18	38703	Energy Storage Equipment	70,284	41,306	0	0	0	111,590	86,875
19	38705	Collector System	1,311	568	0	0	0	1,879	1,544
20	38707	Inverters	5,049	4,040	0	0	0	9,089	6,625
21	38711	Miscellaneous Energy Storage Equipment	764	751	0	0	0	1,515	1,064
22									
23		Surplus Flowback	(2,465)	0	0	0	0	(2,465)	(2,465)
24									
25		TOTAL BATTERY STORAGE	105,318	76,073	0	0	0	181,391	135,319
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Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		<u>GENERAL PLANT</u> ^{(2) (4)}							
2	39000	Structures And Improvements	177,400	18,026	(12,900)	0	(6)	182,521	179,909
3	39100	Office Furniture And Equipment	(0)	0	0	0	0	(0)	(0)
4	39200	Aircrafts	26,557	0	0	0	0	26,557	26,557
5	39210	Automobiles	12,178	2,010	0	0	(0)	14,188	13,174
6	39220	Light Trucks	50,353	9,356	0	0	(1)	59,708	54,983
7	39230	Heavy Trucks	197,756	25,033	0	0	(0)	222,789	210,166
8	39240	Tractor Trailers	2,224	404	0	0	0	2,628	2,426
9	39270	Marine Equipment	245	85	0	0	0	330	286
10	39280	Transportation - Other	435	175	0	0	0	609	520
11	39290	Trailers	6,616	1,965	0	0	0	8,580	7,590
12	39610	Power Operated Equipment	3,741	433	0	0	0	4,174	3,955
13	39703	Communication Equipment - Fiber Optics	7,478	1,314	(84)	0	(2,713)	5,995	7,643
14									
15		Surplus Flowback	(104,264)	0	0	0	0	(104,264)	(104,264)
16									
17		TOTAL GENERAL PLANT	380,719	58,801	(12,984)	0	(2,720)	423,816	402,947
18									
19		TOTAL DEPRECIABLE PLANT BALANCE	14,814,565	2,760,891	(893,939)	0	(125,005)	16,556,511	15,641,504
20									
21		AMORTIZABLE PLANT							
22									
23		<u>INTANGIBLE PLANT</u>							
24	303	Miscellaneous Intangible Plant	248,905	24,738	(1,881)	0	0	271,762	259,677
25									
26		TOTAL INTANGIBLE PLANT	248,905	24,738	(1,881)	0	0	271,762	259,677
27									
28									
29									
30									
31									
32									
33									
34									

Florida Public Service Commission

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

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)

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		<u>STEAM PRODUCTION</u> ⁽²⁾							
2	315	Computer Hardware (312)	274	25	0	0	0	299	286
3	315	Computer Hardware - 5 Year	898	125	(1,123)	0	0	(100)	437
4	315	Computer Hardware And Communication Equipment - 7 Year	395	56	(6)	0	0	446	421
5	316	Miscellaneous Power Plant Equipment - 3 Year	213	68	0	0	0	281	247
6	316	Miscellaneous Power Plant Equipment -5 Year	1,269	274	0	0	0	1,543	1,406
7	316	Miscellaneous Power Plant Equipment -7 Year	(16,962)	1,946	(218)	0	0	(15,235)	(16,043)
8									
9		TOTAL STEAM PRODUCTION	(13,913)	2,495	(1,347)	0	0	(12,766)	(13,245)
10									
11		<u>NUCLEAR PRODUCTION</u>							
12	324	Computer Hardware (324)	149	31	0	0	(0)	179	164
13	324	Computer Hardware - 3 Year	(91)	128	(227)	0	0	(190)	(190)
14	324	Computer Hardware - 5 Year	98	29	0	0	(1)	126	112
15	324	Computer Equipment (323)	232	18	0	0	0	251	242
16	324	Computer Software (324)	101,022	18,869	(54,430)	0	0	65,461	82,095
17	324	Fiber Optics	52	2	0	0	0	54	53
18	325	Miscellaneous Power Plant Equipment - 3 Year	(217)	(57)	0	0	0	(274)	(245)
19	325	Miscellaneous Power Plant Equipment - 5 Year	1,402	385	(129)	0	0	1,657	1,486
20	325	Miscellaneous Power Plant Equipment - 7 Year	46,673	11,415	(6,535)	0	0	51,553	48,371
21									
22		TOTAL NUCLEAR PRODUCTION	149,320	30,819	(61,321)	0	(1)	118,817	132,088
23									
24		<u>SOLAR PRODUCTION</u>							
25	338	Computer Hardware - 3 Year	93	57	(108)	0	0	43	54
26	338	Computer Hardware And Miscellaneous Power Equipment - 5 Year	464	270	(196)	0	(0)	538	435
27	338	Computer Hardware, Software, and Miscellaneous Power Equipment - 7 Year	3,461	1,085	(44)	0	(0)	4,502	3,982
28									
29		TOTAL SOLAR PRODUCTION	4,018	1,413	(348)	0	(0)	5,083	4,471
30									
31									
32									
33									
34									

Florida Public Service Commission

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(Include Amortization/Recovery schedule amounts)

Type of Data Shown:
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☐ Prior Year Ended ____/____/____
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Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Docket No.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title ⁽¹⁾	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		<u>OTHER PRODUCTION</u> ⁽²⁾							
2	345	Computer Hardware - 3 Year	769	212	(545)	0	0	436	548
3	345	Computer Hardware - 5 Year	1,905	619	(246)	0	0	2,279	2,142
4	345	Computer Hardware, Software, and Communication Equipment - 7 Year	38,546	13,197	(1,756)	0	0	49,987	43,644
5	345	Computer Hardware (343)	1,275	280	0	0	0	1,555	1,415
6	345	Computer Hardware (345)	1	1	0	0	0	2	2
7	345	Computer Software - 20 Year	28,182	1,653	0	0	0	29,835	29,008
8	345	Fiber Optics	2,603	110	0	0	0	2,713	2,658
9	346	Miscellaneous Power Plant Equipment - 3 Year	(89)	0	0	0	0	(89)	(89)
10	346	Miscellaneous Power Plant Equipment - 5 Year	395	276	(186)	0	0	485	441
11	346	Miscellaneous Power Plant Equipment - 7 Year	20,340	4,695	(5,439)	0	0	19,596	19,518
12									
13		TOTAL OTHER PRODUCTION	93,927	21,043	(8,171)	0	0	106,799	99,286
14									
15		<u>TRANSMISSION</u>							
16	351	Computer Hardware - 3 Year	1,656	482	(1,416)	0	0	722	1,592
17	351	Computer Hardware - 5 Year	7,098	1,904	(1,872)	0	0	7,130	7,364
18	351	Computer Software And Communication Equipment - 7 Year	52,037	30,011	(3,315)	0	0	78,733	64,793
19	351	Communications Equipment (353)	4,721	660	0	0	0	5,381	5,050
20	351	Fiber Optics	14,089	2,196	0	0	0	16,285	15,178
21									
22		TOTAL TRANSMISSION	79,601	35,253	(6,604)	0	0	108,251	93,977
23									
24		<u>DISTRIBUTION</u>							
25	363	Computer Hardware (362)	(2)	(0)	0	0	0	(2)	(2)
26	363	Computer Hardware - 3 Year	424	232	(736)	0	0	(80)	161
27	363	Computer Hardware - 5 Year	674	119	(489)	0	0	304	401
28	363	Computer Software And Communication Equipment - 7 Year	173,065	50,703	(29,148)	0	0	194,619	182,439
29	363	Communications Equipment (362)	10,020	725	0	0	0	10,744	10,382
30	363	Fiber Optics	7,830	5,776	0	0	0	13,606	10,718
31									
32		TOTAL DISTRIBUTION	192,011	57,555	(30,374)	0	0	219,192	204,100
33									
34									

Florida Public Service Commission

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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Docket No.: 20250011-EI

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Witness: Ina Laney

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1		<u>BATTERY STORAGE</u>							
2	387	Computer Hardware - 3 Year	23	8	(26)	0	0	5	18
3	387	Computer Hardware - 5 Year	32	38	0	0	0	70	51
4	387	Computer Software And Miscellaneous Storage Equipment - 7 Year	543	636	0	0	0	1,179	858
5									
6		TOTAL BATTERY STORAGE	598	682	(26)	0	0	1,254	926
7									
8		<u>GENERAL PLANT</u>							
9	390	Leasehold Improvements	262	24	(259)	0	0	26	159
10	391	Office Furniture/Equipment And Mailing Equipment - 7 Year	51,898	16,757	(15,716)	0	(3,501)	49,438	46,047
11	391	Office Accessories	4,318	3,725	(2,050)	0	(0)	5,992	4,914
12	393	Stores Equipment	4,705	2,155	(197)	0	(97)	6,566	5,574
13	394	Tools And Shop Equipment	38,650	20,298	(8,480)	0	(102)	50,365	42,011
14	395	Laboratory Equipment	9,552	2,496	(1,880)	0	(0)	10,167	9,604
15	397	Computer Hardware - 3 Year	(1,073)	3,253	(1,791)	0	0	389	(182)
16	397	Computer Hardware and ECCR Software & Equipment - 5 Year	162,131	56,493	(47,593)	0	0	171,031	158,941
17	397	Computer Software, Software as a Service and Communication Equipment - 7 Year	778,052	231,262	(160,495)	0	(24)	848,795	783,530
18	397	Computer Software and Software as a Service - 20 Year	140,393	18,833	0	0	0	159,226	149,732
19	398	Miscellaneous Equipment	60,197	24,333	(9,925)	0	(870)	73,736	65,993
20									
21		TOTAL GENERAL PLANT	1,249,083	379,629	(248,386)	0	(4,595)	1,375,731	1,266,322
22									
23		TOTAL AMORTIZABLE PLANT	2,003,550	553,627	(358,457)	0	(4,597)	2,194,123	2,047,602
24									
25									
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Florida Public Service Commission

Company: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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Docket No.: 20250011-EI

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Witness: Ina Laney

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1	OTHER ITEMS								
2									
3	Various	Asset Retirement Obligation	(106,137)	(8,856)	(10,524)	0	0	(125,517)	(119,630)
4	115000	Scherer Acquisition Adjustment - Capital Recovery	(19,941)	1,425	0	0	0	(18,516)	(19,228)
5	115000	Vero Beach Acquisition Adjustment	25,968	3,688	0	0	0	29,656	27,812
6	Various	Property Under Capital Lease	29,612	286	0	0	0	29,898	29,755
7	Various	Capital Recovery - FERC Reclass	2,007,266	(157,580)	0	0	0	1,849,686	1,928,476
8	Various	Avoided AFUDC - FERC Reclass	65,527	4,824	(1,738)	0	0	68,613	67,074
9	Various	Surplus Flowback - FERC Reclass	3,302,535	0	0	0	0	3,302,535	3,302,535
10	Various	Decommissioning Reserve - ARO Contra	(6,788,586)	0	0	0	0	(6,788,586)	(6,788,586)
11									
12	TOTAL OTHER ITEMS		(1,483,755)	(156,213)	(12,262)	0	0	(1,652,230)	(1,571,792)
13									
14	TOTAL DEPRECIABLE/AMORTIZABLE RESERVE BALANCE		15,334,360	3,158,305	(1,264,658)	0	(129,602)	17,098,405	16,117,314
15									
16	NON-DEPRECIABLE PROPERTY ^{(2) (4)}		(1,774)	87	0	0	(1)	(1,688)	(1,731)
17									
18	NUCLEAR DECOMMISSIONING		7,531,673	195,623	0	0	0	7,727,296	7,629,062
19									
20	FOSSIL DISMANTLEMENT		484,789	47,681	0	0	(11,578)	520,891	502,391
21									
22	TOTAL RESERVE BALANCE		23,349,047	3,401,696	(1,264,658)	0	(141,181)	25,344,903	24,247,036
23									

⁽¹⁾ Plant balances are presented in new subfunctions and accounts as prescribed in FERC Docket No. RM2-11-000, Order No. 898 issued on June 29, 2023, effective January 1, 2025.

⁽²⁾ Amounts shown include capital recovery

⁽³⁾ Solar plant balances are presented in aggregate for plants with identical depreciation rates and separately for plants with unique depreciation rates.

⁽⁴⁾ Amounts shown include Plant Held for Future Use

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1																
2		DEPRECIABLE PLANT														
3																
4		STEAM PRODUCTION														
5		Gulf Clean Energy Center Common														
6	31100	Structures And Improvements	(1,396)	(1,060)	(551)	(266)	(354)	158	671	1,186	1,701	2,216	2,732	3,248	3,764	927
7	31200	Boiler Plant Equipment	158,263	158,477	158,745	159,013	159,253	159,522	159,790	160,059	160,328	160,596	160,865	161,133	161,402	159,804
8	31400	Turbogenerator Units	22,784	22,829	22,904	22,980	23,046	23,121	23,197	23,272	23,348	23,423	23,498	23,574	23,649	23,202
9	31500	Accessory Electric Equipment	56,793	57,052	57,343	57,634	57,836	58,127	58,419	58,711	59,002	59,294	59,580	59,852	60,144	58,444
10	31600	Miscellaneous Power Plant Equipment	2,012	2,039	2,098	2,158	2,120	2,180	2,240	2,301	2,362	2,423	2,483	2,544	2,605	2,274
11		Total Gulf Clean Energy Center Common	238,456	239,337	240,540	241,519	241,901	243,108	244,318	245,529	246,740	247,952	249,138	250,351	251,564	244,650
12																
13		Gulf Clean Energy Center Unit 4														
14	31100	Structures And Improvements	109	107	107	107	108	108	108	109	109	109	109	110	110	109
15	31200	Boiler Plant Equipment	24,522	24,231	24,393	24,557	24,722	24,887	25,053	25,219	25,386	25,553	25,716	25,884	26,051	25,090
16	31400	Turbogenerator Units	10,814	10,646	10,721	10,796	10,872	10,948	11,024	11,100	11,177	11,254	11,329	11,406	11,483	11,044
17	31500	Accessory Electric Equipment	3,199	3,172	3,189	3,207	3,224	3,242	3,259	3,277	3,295	3,312	3,330	3,347	3,365	3,263
18		Total Gulf Clean Energy Center Unit 4	38,644	38,156	38,411	38,667	38,925	39,184	39,444	39,705	39,967	40,228	40,484	40,746	41,009	39,505
19																
20		Gulf Clean Energy Center Unit 5														
21	31100	Structures And Improvements	20	20	20	20	20	20	20	20	20	20	20	20	20	20
22	31200	Boiler Plant Equipment	22,844	22,974	23,115	23,255	23,396	23,537	23,678	23,819	23,960	24,101	24,139	24,280	24,422	23,655
23	31400	Turbogenerator Units	9,722	9,816	9,918	10,019	10,121	10,223	10,325	10,427	10,528	10,630	10,657	10,759	10,861	10,308
24	31500	Accessory Electric Equipment	3,664	3,683	3,703	3,723	3,743	3,763	3,783	3,803	3,823	3,843	3,851	3,871	3,891	3,780
25		Total Gulf Clean Energy Center Unit 5	36,250	36,493	36,755	37,018	37,281	37,543	37,806	38,069	38,331	38,594	38,668	38,931	39,194	37,764
26																
27		Gulf Clean Energy Center Unit 6														
28	31100	Structures And Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	31200	Boiler Plant Equipment	52,010	52,664	53,319	52,293	52,952	53,614	54,277	54,941	55,607	56,272	56,938	57,605	58,272	54,674
30	31400	Turbogenerator Units	1,106	1,098	1,231	(331)	(192)	(11,337)	(11,237)	(11,135)	(11,032)	(10,930)	(10,827)	(10,724)	(33,193)	(8,270)
31	31500	Accessory Electric Equipment	17,814	17,960	18,106	18,185	18,331	18,477	18,622	18,768	18,914	19,060	19,206	19,352	19,498	18,638
32	31600	Miscellaneous Power Plant Equipment	74	76	77	76	78	79	81	82	83	85	86	87	89	81
33		Total Gulf Clean Energy Center Unit 6	71,006	71,797	72,732	70,224	71,169	60,832	61,742	62,656	63,572	64,488	65,403	66,320	44,666	65,124
34																
35		Gulf Clean Energy Center Unit 7														
36	31200	Boiler Plant Equipment	52,205	52,684	53,164	53,569	54,048	54,527	55,006	55,484	55,962	56,440	56,918	57,395	57,872	55,021
37	31400	Turbogenerator Units	42,136	42,394	42,651	42,907	43,164	43,421	43,677	43,875	44,130	44,386	44,641	44,895	45,150	43,648
38	31500	Accessory Electric Equipment	18,757	18,853	18,949	19,045	19,142	19,238	19,334	19,431	19,527	19,623	19,720	19,816	19,912	19,334
39	31600	Miscellaneous Power Plant Equipment	(363)	(361)	(359)	(357)	(355)	(353)	(351)	(349)	(347)	(345)	(343)	(341)	(339)	(351)
40		Total Gulf Clean Energy Center Unit 7	112,735	113,570	114,404	115,165	116,000	116,833	117,666	118,441	119,273	120,105	120,936	121,766	122,596	117,653
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Scherer Common														
2	31100	Structures And Improvements	10,649	10,706	10,763	10,823	10,884	10,946	11,010	11,076	11,143	11,211	11,279	11,348	11,420	11,020
3	31200	Boiler Plant Equipment	18,734	18,864	18,995	19,127	19,259	19,392	19,525	19,658	19,792	19,925	20,059	20,193	20,328	19,527
4	31400	Turbogenerator Units	1,315	1,318	1,322	1,325	1,329	1,332	1,336	1,339	1,343	1,346	1,350	1,353	1,357	1,336
5	31500	Accessory Electric Equipment	900	906	911	917	923	929	934	940	946	952	958	964	970	935
6	31600	Miscellaneous Power Plant Equipment	2,169	2,179	2,189	2,200	2,212	2,225	2,238	2,252	2,267	2,282	2,296	2,311	2,327	2,242
7		Total Scherer Common	33,766	33,972	34,181	34,392	34,607	34,824	35,043	35,266	35,491	35,716	35,942	36,170	36,401	35,059
8																
9		Scherer Unit 3														
10	31100	Structures And Improvements	17,805	17,850	17,895	17,940	17,984	18,029	18,074	18,119	18,164	18,209	18,253	18,298	18,343	18,074
11	31200	Boiler Plant Equipment	109,073	109,582	110,092	110,601	111,110	111,619	112,128	112,637	113,146	113,655	114,164	114,672	115,181	112,128
12	31400	Turbogenerator Units	29,765	29,859	29,954	30,048	30,142	30,236	30,330	30,424	30,518	30,612	30,706	30,800	30,894	30,330
13	31500	Accessory Electric Equipment	6,968	6,987	7,005	7,023	7,042	7,060	7,079	7,097	7,116	7,134	7,152	7,171	7,189	7,079
14	31600	Miscellaneous Power Plant Equipment	540	542	544	545	547	548	550	551	553	555	556	558	559	550
15		Total Scherer Unit 3	164,152	164,820	165,489	166,157	166,825	167,493	168,161	168,829	169,497	170,164	170,832	171,499	172,167	168,160
16																
17		Manatee Common														
18	31100	Structures And Improvements	39,716	39,547	39,378	39,208	39,038	38,868	38,697	38,526	38,355	38,183	38,011	37,838	37,665	38,695
19	31200	Boiler Plant Equipment	5,212	5,223	5,235	5,246	5,258	5,269	5,281	5,292	5,304	5,315	5,327	5,338	5,349	5,281
20	31400	Turbogenerator Units	9,790	9,810	9,832	9,853	9,875	9,896	9,918	9,940	9,961	9,983	10,004	10,026	10,047	9,918
21	31500	Accessory Electric Equipment	8,524	8,537	8,551	8,565	8,578	8,592	8,606	8,620	8,633	8,647	8,661	8,675	8,688	8,606
22	31600	Miscellaneous Power Plant Equipment	342	331	321	310	300	289	279	268	258	247	237	226	215	279
23		Total Manatee Common	63,584	63,450	63,317	63,183	63,049	62,915	62,781	62,646	62,510	62,375	62,239	62,102	61,966	62,778
24																
25		Manatee Unit 1														
26	31100	Structures And Improvements	6,037	6,039	6,049	6,059	6,069	6,079	6,089	6,099	6,110	6,120	6,130	6,140	6,150	6,090
27	31200	Boiler Plant Equipment	145,050	145,240	145,500	145,760	146,021	146,281	146,542	146,803	147,064	147,325	147,586	147,847	148,108	146,548
28	31400	Turbogenerator Units	49,371	49,367	49,364	49,360	49,356	49,351	49,347	49,342	49,338	49,333	49,328	49,322	49,317	49,346
29	31500	Accessory Electric Equipment	11,047	11,075	11,103	11,131	11,158	11,186	11,214	11,241	11,269	11,297	11,324	11,352	11,379	11,214
30	31600	Miscellaneous Power Plant Equipment	3,009	3,012	3,016	3,020	3,023	3,027	3,031	3,034	3,038	3,042	3,045	3,049	3,053	3,031
31		Total Manatee Unit 1	214,515	214,734	215,032	215,329	215,627	215,925	216,223	216,520	216,818	217,115	217,413	217,710	218,007	216,228
32																
33		Manatee Unit 2														
34	31100	Structures And Improvements	4,469	4,476	4,484	4,491	4,499	4,506	4,514	4,521	4,529	4,536	4,544	4,551	4,559	4,514
35	31200	Boiler Plant Equipment	144,402	144,662	144,922	145,182	145,442	145,702	145,962	146,222	146,481	146,741	147,001	147,261	147,521	145,962
36	31400	Turbogenerator Units	58,855	58,965	59,076	59,186	59,296	59,406	59,517	59,627	59,737	59,847	59,957	60,067	60,178	59,516
37	31500	Accessory Electric Equipment	9,729	9,752	9,775	9,798	9,821	9,845	9,868	9,891	9,914	9,937	9,960	9,983	10,006	9,868
38	31600	Miscellaneous Power Plant Equipment	2,423	2,426	2,429	2,432	2,435	2,438	2,441	2,444	2,447	2,450	2,453	2,456	2,459	2,441
39		Total Manatee Unit 2	219,877	220,281	220,685	221,089	221,493	221,897	222,301	222,704	223,108	223,512	223,915	224,319	224,722	222,300
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26

☐ Prior Year Ended / /

☐ Historical Test Year Ended / /

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1																
2		Plant Daniel Common														
3	31100	Structures And Improvements	(29,564)	(29,435)	(29,306)	(29,177)	(29,048)	(28,919)	(28,789)	(28,660)	(28,531)	(28,402)	(28,273)	(28,144)	(28,014)	(28,789)
4	31200	Boiler Plant Equipment	(166,921)	(166,277)	(165,632)	(164,988)	(164,343)	(163,698)	(163,054)	(162,409)	(161,765)	(161,120)	(160,475)	(159,831)	(159,186)	(163,054)
5	31400	Turbogenerator Units	(986)	(976)	(966)	(956)	(946)	(936)	(926)	(916)	(906)	(896)	(886)	(876)	(866)	(926)
6	31500	Accessory Electric Equipment	(17,469)	(17,412)	(17,355)	(17,298)	(17,241)	(17,184)	(17,127)	(17,070)	(17,013)	(16,956)	(16,898)	(16,841)	(16,784)	(17,127)
7	31600	Miscellaneous Power Plant Equipment	(1,293)	(1,285)	(1,276)	(1,268)	(1,260)	(1,252)	(1,243)	(1,235)	(1,227)	(1,218)	(1,210)	(1,202)	(1,193)	(1,243)
8		Total Plant Daniel Common	(216,234)	(215,385)	(214,536)	(213,687)	(212,837)	(211,988)	(211,139)	(210,290)	(209,441)	(208,591)	(207,742)	(206,893)	(206,044)	(211,139)
9																
10		Plant Daniel Unit 1														
11	31100	Structures And Improvements	283	307	331	354	378	401	425	449	472	496	519	543	567	425
12	31200	Boiler Plant Equipment	(95,536)	(95,128)	(94,719)	(94,311)	(93,902)	(93,494)	(93,086)	(92,677)	(92,269)	(91,860)	(91,452)	(91,043)	(90,635)	(93,086)
13	31400	Turbogenerator Units	(9,318)	(9,252)	(9,186)	(9,119)	(9,053)	(8,987)	(8,920)	(8,854)	(8,788)	(8,721)	(8,655)	(8,589)	(8,523)	(8,920)
14	31500	Accessory Electric Equipment	(3,161)	(3,123)	(3,086)	(3,048)	(3,011)	(2,973)	(2,936)	(2,898)	(2,861)	(2,823)	(2,786)	(2,748)	(2,711)	(2,936)
15	31600	Miscellaneous Power Plant Equipment	(591)	(589)	(587)	(586)	(584)	(582)	(581)	(579)	(577)	(576)	(574)	(573)	(571)	(581)
16		Total Plant Daniel Unit 1	(108,322)	(107,785)	(107,247)	(106,710)	(106,172)	(105,635)	(105,097)	(104,560)	(104,022)	(103,485)	(102,948)	(102,410)	(101,873)	(105,097)
17																
18																
19																
20		Plant Daniel Unit 2														
21	31100	Structures And Improvements	521	545	570	594	619	643	668	693	717	742	766	791	815	668
22	31200	Boiler Plant Equipment	(72,385)	(72,088)	(71,790)	(71,493)	(71,196)	(70,898)	(70,601)	(70,304)	(70,006)	(69,709)	(69,412)	(69,114)	(68,817)	(70,601)
23	31400	Turbogenerator Units	(20,529)	(20,440)	(20,350)	(20,260)	(20,171)	(20,081)	(19,992)	(19,902)	(19,813)	(19,723)	(19,633)	(19,544)	(19,454)	(19,992)
24	31500	Accessory Electric Equipment	(1,631)	(1,597)	(1,562)	(1,527)	(1,492)	(1,458)	(1,423)	(1,388)	(1,354)	(1,319)	(1,284)	(1,250)	(1,215)	(1,423)
25	31600	Miscellaneous Power Plant Equipment	(408)	(407)	(406)	(405)	(404)	(403)	(402)	(401)	(400)	(398)	(397)	(396)	(395)	(402)
26		Total Plant Daniel Unit 2	(94,433)	(93,986)	(93,539)	(93,091)	(92,644)	(92,197)	(91,750)	(91,302)	(90,855)	(90,408)	(89,960)	(89,513)	(89,066)	(91,750)
27																
28		Plant Crist Units 4 - 7 and Common ⁽²⁾														
29	31100	Structures And Improvements	(170)	(169)	(168)	(167)	(166)	(165)	(164)	(163)	(162)	(161)	(160)	(159)	(158)	(164)
30	31200	Boiler Plant Equipment	(374,220)	(372,234)	(370,248)	(368,262)	(366,276)	(364,291)	(362,305)	(360,319)	(358,333)	(356,347)	(354,361)	(352,376)	(350,390)	(362,305)
31	31400	Turbogenerator Units	(111)	(111)	(110)	(109)	(109)	(108)	(108)	(107)	(107)	(106)	(105)	(105)	(104)	(108)
32	31500	Accessory Electric Equipment	(29)	(29)	(29)	(29)	(29)	(29)	(28)	(28)	(28)	(28)	(28)	(28)	(27)	(28)
33	31600	Miscellaneous Power Plant Equipment	(537)	(534)	(531)	(528)	(526)	(523)	(520)	(517)	(514)	(511)	(509)	(506)	(503)	(520)
34		Total Plant Crist Units 4 - 7 and Common	(375,067)	(373,076)	(371,086)	(369,096)	(367,105)	(365,115)	(363,125)	(361,134)	(359,144)	(357,154)	(355,163)	(353,173)	(351,183)	(363,125)
35																
36		Martin Unit 1, Unit 2, and Common ⁽²⁾														
37	31100	Structures And Improvements	(21,070)	(20,952)	(20,833)	(20,715)	(20,596)	(20,477)	(20,359)	(20,240)	(20,122)	(20,003)	(19,884)	(19,766)	(19,647)	(20,359)
38	31200	Boiler Plant Equipment	(160,398)	(159,507)	(158,616)	(157,726)	(156,835)	(155,944)	(155,053)	(154,162)	(153,271)	(152,380)	(151,489)	(150,599)	(149,708)	(155,053)
39	31400	Turbogenerator Units	(71,233)	(70,814)	(70,394)	(69,974)	(69,555)	(69,135)	(68,716)	(68,296)	(67,876)	(67,457)	(67,037)	(66,618)	(66,198)	(68,716)
40	31500	Accessory Electric Equipment	(14,277)	(14,197)	(14,116)	(14,035)	(13,955)	(13,874)	(13,793)	(13,713)	(13,632)	(13,551)	(13,471)	(13,390)	(13,309)	(13,793)
41	31600	Miscellaneous Power Plant Equipment	(3,902)	(3,880)	(3,857)	(3,835)	(3,813)	(3,791)	(3,768)	(3,746)	(3,724)	(3,702)	(3,680)	(3,657)	(3,635)	(3,768)
42		Total Martin Unit 1, Unit 2, and Common	(270,881)	(269,349)	(267,817)	(266,285)	(264,753)	(263,221)	(261,689)	(260,157)	(258,625)	(257,093)	(255,561)	(254,029)	(252,497)	(261,689)

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended / /
☐ Historical Test Year Ended / /

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1																
2		St. Johns River Power Plant ⁽²⁾														
3	31100	Structures And Improvements	(9,260)	(9,157)	(9,054)	(8,951)	(8,848)	(8,745)	(8,642)	(8,539)	(8,436)	(8,333)	(8,230)	(8,127)	(8,024)	(8,642)
4	31200	Boiler Plant Equipment	(64,745)	(63,954)	(63,163)	(62,372)	(61,582)	(60,791)	(60,000)	(59,210)	(58,419)	(57,628)	(56,838)	(56,047)	(55,256)	(60,000)
5	31400	Turbogenerator Units	(16,576)	(16,392)	(16,207)	(16,023)	(15,839)	(15,655)	(15,471)	(15,286)	(15,102)	(14,918)	(14,734)	(14,550)	(14,366)	(15,471)
6	31500	Accessory Electric Equipment	(6,046)	(5,978)	(5,909)	(5,841)	(5,772)	(5,704)	(5,636)	(5,567)	(5,499)	(5,430)	(5,362)	(5,293)	(5,225)	(5,636)
7	31600	Miscellaneous Power Plant Equipment	(1,011)	(999)	(988)	(977)	(966)	(954)	(943)	(932)	(921)	(909)	(898)	(887)	(876)	(943)
8		Total St. Johns River Power Plant	(97,637)	(96,480)	(95,322)	(94,164)	(93,007)	(91,849)	(90,692)	(89,534)	(88,376)	(87,219)	(86,061)	(84,903)	(83,746)	(90,692)
9																
10																
11																
12		Turkey Point Unit 1 ⁽²⁾														
13	31100	Structures And Improvements	(80)	(73)	(67)	(60)	(53)	(47)	(40)	(33)	(27)	(20)	(13)	(7)		(40)
14	31200	Boiler Plant Equipment	(603)	(553)	(503)	(453)	(402)	(352)	(302)	(251)	(201)	(151)	(101)	(50)		(302)
15	31400	Turbogenerator Units	(959)	(879)	(799)	(719)	(639)	(559)	(479)	(400)	(320)	(240)	(160)	(80)		(479)
16	31500	Accessory Electric Equipment	(25)	(23)	(21)	(19)	(17)	(15)	(13)	(11)	(8)	(6)	(4)	(2)		(13)
17	31600	Miscellaneous Power Plant Equipment	(21)	(19)	(18)	(16)	(14)	(12)	(11)	(9)	(7)	(5)	(4)	(2)		(11)
18		Total Turkey Point Unit 1	(1,689)	(1,548)	(1,407)	(1,267)	(1,126)	(985)	(844)	(704)	(563)	(422)	(281)	(141)		(844)
19																
20		Scherer Unit 4 ⁽²⁾														
21	31100	Structures And Improvements	(87,897)	(87,417)	(86,937)	(86,456)	(85,976)	(85,495)	(85,015)	(84,534)	(84,054)	(83,574)	(83,093)	(82,613)	(82,132)	(85,015)
22	31200	Boiler Plant Equipment	(429,569)	(427,243)	(424,917)	(422,592)	(420,266)	(417,940)	(415,615)	(413,289)	(410,963)	(408,638)	(406,312)	(403,986)	(401,660)	(415,615)
23	31400	Turbogenerator Units	(50,197)	(49,898)	(49,599)	(49,300)	(49,001)	(48,702)	(48,403)	(48,104)	(47,805)	(47,506)	(47,207)	(46,908)	(46,609)	(48,403)
24	31500	Accessory Electric Equipment	(28,491)	(28,331)	(28,172)	(28,012)	(27,852)	(27,693)	(27,533)	(27,373)	(27,214)	(27,054)	(26,894)	(26,735)	(26,575)	(27,533)
25	31600	Miscellaneous Power Plant Equipment	(4,069)	(4,045)	(4,021)	(3,997)	(3,974)	(3,950)	(3,926)	(3,902)	(3,878)	(3,854)	(3,830)	(3,807)	(3,783)	(3,926)
26		Total Scherer Unit 4	(600,223)	(596,935)	(593,646)	(590,357)	(587,068)	(583,780)	(580,491)	(577,202)	(573,914)	(570,625)	(567,336)	(564,048)	(560,759)	(580,491)
27																
28		Other Steam Production	3,650	3,640	3,630	3,620	3,610	3,600	3,590	3,580	3,571	3,561	3,551	3,541	3,531	3,590
29																
30		Surplus Flowback	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)	(97,057)
31																
32		TOTAL STEAM PRODUCTION	(664,909)	(651,350)	(636,482)	(625,350)	(611,284)	(607,673)	(592,809)	(577,995)	(563,119)	(548,244)	(533,590)	(518,712)	(506,401)	(589,071)
33																
34		NUCLEAR PRODUCTION														
35		St. Lucie Common														
36	32100	Structures And Improvements	240,132	240,646	241,117	241,632	242,150	242,618	243,129	243,362	243,754	244,207	244,650	245,047	245,281	242,902
37	32200	Reactor Plant Equipment	40,401	40,536	40,664	40,797	40,930	41,055	41,185	41,273	41,372	41,478	41,576	41,655	41,713	41,126
38	32300	Turbogenerator Units	(2,301)	(2,267)	(2,233)	(2,197)	(2,159)	(2,120)	(2,080)	(2,039)	(2,087)	(2,134)	(2,219)	(2,374)	(2,495)	(2,208)
39	32400	Accessory Electric Equipment	22,838	22,886	22,935	22,983	23,032	23,080	23,128	23,177	23,225	23,274	23,322	23,370	23,419	23,128
40	32500	Miscellaneous Power Plant Equipment	810	861	911	962	1,012	1,063	1,114	1,165	1,216	1,267	1,319	1,370	1,422	1,115
41		Total St. Lucie Common	301,880	302,661	303,393	304,177	304,965	305,696	306,476	306,938	307,480	308,092	308,648	309,068	309,340	306,063
42																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		St. Lucie Unit 1														
2	32100	Structures And Improvements	119,861	119,940	120,013	120,091	120,169	120,249	120,323	120,370	120,452	120,516	120,560	120,611	120,696	120,296
3	32200	Reactor Plant Equipment	447,693	448,498	449,295	450,092	450,886	451,678	452,471	453,263	454,055	454,849	455,628	456,411	457,160	452,460
4	32300	Turbogenerator Units	169,866	170,993	172,117	173,244	174,372	175,502	176,633	177,760	178,895	180,030	181,152	182,283	183,427	176,637
5	32400	Accessory Electric Equipment	71,906	72,104	72,298	72,496	72,696	72,898	73,095	73,267	73,472	73,660	73,829	74,007	74,216	73,073
6	32500	Miscellaneous Power Plant Equipment	9,321	9,356	9,392	9,427	9,463	9,498	9,534	9,570	9,605	9,641	9,676	9,712	9,748	9,534
7		Total St. Lucie Unit 1	818,647	820,891	823,115	825,350	827,585	829,826	832,055	834,229	836,480	838,696	840,846	843,026	845,247	831,999
8																
9		St. Lucie Unit 2														
10	32100	Structures And Improvements	165,235	165,418	165,599	165,638	165,820	165,931	166,131	166,351	166,570	166,785	167,000	167,223	167,416	166,240
11	32200	Reactor Plant Equipment	556,413	557,656	558,894	559,754	560,937	561,751	562,996	564,334	565,663	566,977	568,288	569,636	570,808	563,393
12	32300	Turbogenerator Units	98,625	99,316	100,004	100,518	101,237	101,950	102,688	103,436	104,183	104,931	105,679	106,433	107,179	102,783
13	32400	Accessory Electric Equipment	108,035	108,181	108,327	108,449	108,598	108,748	108,900	109,052	109,204	109,356	109,508	109,660	109,810	108,910
14	32500	Miscellaneous Power Plant Equipment	12,631	12,633	12,635	12,632	12,635	12,637	12,640	12,643	12,646	12,649	12,652	12,655	12,657	12,642
15		Total St. Lucie Unit 2	940,939	943,204	945,458	946,990	949,226	951,018	953,356	955,817	958,266	960,699	963,126	965,606	967,870	953,967
16																
17		Turkey Point Common														
18	32100	Structures And Improvements	259,193	259,977	260,651	260,998	261,259	261,735	262,423	263,112	263,876	264,680	265,486	266,217	267,067	262,821
19	32200	Reactor Plant Equipment	65,732	66,032	66,281	66,459	66,679	66,959	67,272	67,582	67,896	68,215	68,510	68,762	69,081	67,343
20	32300	Turbogenerator Units	13,427	13,535	13,612	13,650	13,733	13,847	13,980	14,112	14,246	14,381	14,498	14,582	14,670	14,021
21	32400	Accessory Electric Equipment	44,514	44,598	44,682	44,766	44,851	44,935	45,019	45,103	45,187	45,271	45,355	45,439	45,523	45,019
22	32500	Miscellaneous Power Plant Equipment	24,473	24,636	24,790	24,936	25,092	25,258	25,429	25,599	25,769	25,941	26,108	26,270	26,444	25,442
23		Total Turkey Point Common	407,339	408,779	410,016	410,809	411,615	412,735	414,122	415,508	416,974	418,488	419,957	421,270	422,786	414,646
24																
25		Turkey Point Unit 3														
26	32100	Structures And Improvements	87,989	88,182	88,356	88,423	88,548	88,706	88,898	89,103	89,308	89,513	89,718	89,922	90,041	88,977
27	32200	Reactor Plant Equipment	334,461	335,059	335,660	335,161	335,492	336,170	337,011	337,910	338,806	339,706	340,605	341,514	341,997	337,658
28	32300	Turbogenerator Units	277,979	277,854	277,918	277,146	277,027	277,089	277,151	277,210	277,266	277,319	277,370	277,419	277,468	277,401
29	32400	Accessory Electric Equipment	94,386	94,484	94,568	94,645	94,747	94,863	94,981	95,098	95,214	95,329	95,444	95,561	95,677	95,000
30	32500	Miscellaneous Power Plant Equipment	3,457	3,497	3,535	3,575	3,615	3,656	3,697	3,738	3,779	3,821	3,862	3,903	3,944	3,698
31		Total Turkey Point Unit 3	798,274	799,075	800,037	798,950	799,429	800,484	801,737	803,059	804,373	805,688	806,999	808,319	809,127	802,735
32																
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26

☐ Prior Year Ended ___/___/___

☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Turkey Point Unit 4														
2	32100	Structures And Improvements	80,700	80,849	81,009	81,167	81,310	81,465	81,620	81,776	81,934	82,090	82,245	82,394	82,488	81,619
3	32200	Reactor Plant Equipment	289,242	290,492	291,809	293,122	294,388	295,627	296,866	298,110	299,393	300,668	301,907	303,119	304,367	296,855
4	32300	Turbogenerator Units	279,890	280,748	281,717	282,683	283,650	284,615	285,578	286,541	287,501	288,460	289,417	290,364	291,304	285,574
5	32400	Accessory Electric Equipment	136,224	136,508	136,801	137,092	137,376	137,656	137,934	138,214	138,500	138,785	139,063	139,335	139,610	137,931
6	32500	Miscellaneous Power Plant Equipment	5,825	5,863	5,901	5,939	5,977	6,015	6,053	6,091	6,129	6,167	6,205	6,243	6,281	6,053
7		Total Turkey Point Unit 4	791,881	794,461	797,236	800,004	802,701	805,378	808,052	810,733	813,458	816,170	818,837	821,454	824,049	808,032
8																
9		Surplus Flowback	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)	(1,271,451)
10																
11		TOTAL NUCLEAR PRODUCTION	2,787,509	2,797,621	2,807,804	2,814,829	2,824,069	2,833,686	2,844,347	2,854,833	2,865,580	2,876,380	2,886,961	2,897,292	2,906,967	2,845,991
12																
13		SOLAR PRODUCTION ⁽²⁾														
14		Solar Plant														
15	33802	Structures And Improvements	140,886	145,279	149,869	154,462	159,153	163,944	168,736	173,529	178,323	183,118	187,913	192,709	197,506	168,879
16	33804	Solar Panels	646,260	660,735	675,777	690,827	706,161	721,779	737,403	753,030	768,661	784,293	799,927	815,564	831,203	737,817
17	33805	Collector System	115,384	118,254	121,239	124,226	127,271	130,373	133,476	136,580	139,685	142,790	145,895	149,001	152,107	133,560
18	33806	Generator Step-Up Transformers	6,619	6,901	7,198	7,495	7,800	8,112	8,424	8,736	9,048	9,360	9,673	9,985	10,298	8,435
19	33807	Inverters	84,144	85,990	87,882	89,774	91,690	93,628	95,567	97,506	99,446	101,385	103,325	105,265	107,205	95,601
20	33808	Other Accessory Electric Equipment	14,898	15,364	15,850	16,337	16,835	17,343	17,851	18,359	18,867	19,375	19,883	20,392	20,900	17,866
21		Total Solar Plant	1,008,193	1,032,522	1,057,817	1,083,121	1,108,909	1,135,179	1,161,456	1,187,740	1,214,030	1,240,322	1,266,617	1,292,915	1,319,220	1,162,157
22																
23		Interstate Solar														
24	33802	Structures And Improvements	1,807	1,833	1,858	1,883	1,909	1,934	1,959	1,985	2,010	2,035	2,060	2,086	2,111	1,959
25	33804	Solar Panels	22,757	22,930	23,102	23,275	23,447	23,620	23,792	23,965	24,137	24,310	24,482	24,655	24,827	23,792
26	33805	Collector System	1,122	1,138	1,154	1,171	1,187	1,203	1,219	1,236	1,252	1,268	1,285	1,301	1,317	1,219
27	33807	Inverters	582	591	599	607	616	624	632	641	649	657	666	674	683	632
28	33808	Other Accessory Electric Equipment	20	17	14	11	8	5	2	(1)	(4)	(7)	(11)	(14)	(17)	2
29		Total Interstate Solar	26,289	26,508	26,728	26,947	27,166	27,386	27,605	27,824	28,044	28,263	28,483	28,702	28,921	27,605
30																
31		Babcock Ranch Solar														
32	33802	Structures And Improvements	2,214	2,234	2,254	2,274	2,293	2,313	2,333	2,353	2,372	2,392	2,412	2,432	2,451	2,333
33	33804	Solar Panels	28,387	28,627	28,866	29,106	29,345	29,585	29,825	30,064	30,304	30,544	30,783	31,023	31,263	29,825
34	33805	Collector System	2,989	3,016	3,043	3,069	3,096	3,122	3,149	3,175	3,202	3,228	3,255	3,281	3,308	3,149
35	33807	Inverters	3,271	3,300	3,329	3,357	3,386	3,414	3,443	3,472	3,500	3,529	3,557	3,586	3,614	3,443
36	33808	Other Accessory Electric Equipment	37	37	37	38	38	38	39	39	39	40	40	41	41	39
37		Total Babcock Ranch Solar	36,899	37,214	37,528	37,843	38,158	38,473	38,788	39,103	39,417	39,732	40,047	40,362	40,677	38,788
38																
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42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Southfork Solar														
2	33802	Structures And Improvements	1,996	2,024	2,052	2,080	2,108	2,136	2,164	2,192	2,220	2,248	2,276	2,305	2,333	2,164
3	33804	Solar Panels	10,911	11,065	11,219	11,373	11,527	11,681	11,835	11,989	12,143	12,297	12,451	12,605	12,759	11,835
4	33805	Collector System	1,717	1,740	1,764	1,787	1,810	1,834	1,857	1,880	1,904	1,927	1,950	1,974	1,997	1,857
5	33807	Inverters	1,846	1,872	1,898	1,923	1,949	1,975	2,000	2,026	2,052	2,077	2,103	2,129	2,154	2,000
6	33808	Other Accessory Electric Equipment	124	126	127	129	131	133	134	136	138	139	141	143	144	134
7		Total Southfork Solar	16,594	16,827	17,059	17,292	17,525	17,758	17,991	18,223	18,456	18,689	18,922	19,155	19,388	17,991
8																
9		Desoto Solar														
10	33802	Structures And Improvements	2,550	2,563	2,576	2,589	2,602	2,615	2,629	2,642	2,655	2,668	2,681	2,694	2,707	2,629
11	33804	Solar Panels	60,704	60,989	61,273	61,558	61,843	62,127	62,412	62,696	62,981	63,266	63,550	63,835	64,120	62,412
12	33805	Collector System	4,579	4,602	4,624	4,647	4,669	4,692	4,715	4,737	4,760	4,782	4,805	4,827	4,850	4,715
13	33807	Inverters	6,392	6,424	6,455	6,487	6,519	6,550	6,582	6,614	6,645	6,677	6,708	6,740	6,772	6,582
14	33808	Other Accessory Electric Equipment	3,109	3,127	3,145	3,163	3,181	3,159	3,177	3,196	3,215	3,193	3,212	3,232	3,251	3,182
15		Total Desoto Solar	77,334	77,704	78,074	78,444	78,814	79,144	79,514	79,885	80,255	80,586	80,957	81,328	81,700	79,518
16																
17		C & I Solar Partnership														
18	33804	Solar Panels	3,355	3,387	3,420	3,452	3,485	3,517	3,550	3,582	3,615	3,647	3,680	3,712	3,745	3,550
19	33805	Collector System	1,418	1,429	1,440	1,451	1,462	1,473	1,485	1,496	1,507	1,518	1,529	1,540	1,551	1,485
20	33807	Inverters	413	416	420	423	426	429	432	436	439	442	445	449	452	432
21		Total C & I Solar Partnership	5,186	5,233	5,279	5,326	5,373	5,420	5,467	5,513	5,560	5,607	5,654	5,700	5,747	5,467
22																
23		Martin Solar Energy Center ⁽²⁾														
24	33802	Structures And Improvements	(11,906)	(11,848)	(11,790)	(11,732)	(11,674)	(11,616)	(11,558)	(11,500)	(11,442)	(11,383)	(11,325)	(11,267)	(11,209)	(11,558)
25	33804	Solar Panels	(228,557)	(227,442)	(226,327)	(225,212)	(224,097)	(222,982)	(221,867)	(220,752)	(219,638)	(218,523)	(217,408)	(216,293)	(215,178)	(221,867)
26	33808	Other Accessory Electric Equipment	(2,492)	(2,479)	(2,467)	(2,455)	(2,443)	(2,431)	(2,419)	(2,407)	(2,394)	(2,382)	(2,370)	(2,358)	(2,346)	(2,419)
27		Total Martin Solar Energy Center	(242,955)	(241,769)	(240,584)	(239,399)	(238,214)	(237,029)	(235,844)	(234,659)	(233,473)	(232,288)	(231,103)	(229,918)	(228,733)	(235,844)
28																
29		Surplus Flowback	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)
30																
31		TOTAL SOLAR PRODUCTION	843,585	870,283	897,946	925,620	953,776	982,375	1,011,021	1,039,675	1,068,334	1,096,955	1,125,621	1,154,290	1,182,965	1,011,727
32																
33		OTHER RENEWABLE PRODUCTION														
34		Perdido LFG Units 1 and 2														
35	33902	Structures And Improvements	786	790	795	799	803	808	812	816	821	825	829	834	838	812
36	33903	Fuel Holders	493	496	499	502	504	507	510	513	515	518	521	524	526	510
37	33904	Boilers	2,440	2,453	2,467	2,480	2,493	2,506	2,519	2,532	2,545	2,559	2,572	2,585	2,598	2,519
38	33908	Other Accessory Electric Equipment	617	621	625	629	633	638	642	646	650	654	658	662	666	642
39	33912	Miscellaneous Power Plant Equipment	52	52	53	53	53	53	53	53	53	54	54	54	54	53
40		Total Perdido LFG Units 1 and 2	4,389	4,414	4,438	4,462	4,487	4,511	4,536	4,560	4,585	4,609	4,633	4,658	4,682	4,536
41																
42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

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Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26

☐ Prior Year Ended ___/___/___

☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Okeechobee Hydrogen Plant Pilot														
2	33902	Structures And Improvements	460	480	500	520	539	559	579	599	619	639	659	678	695	579
3	33903	Fuel Holders	2,254	2,359	2,463	2,567	2,671	2,776	2,880	2,984	3,089	3,193	3,297	3,401	3,490	2,879
4	33908	Other Accessory Electric Equipment	376	402	427	452	478	503	529	554	579	605	630	655	677	528
5	33912	Miscellaneous Power Plant Equipment	142	143	145	147	148	150	151	153	154	156	158	159	161	151
6		Total Okeechobee Hydrogen Plant Pilot	3,233	3,384	3,535	3,685	3,836	3,988	4,139	4,290	4,442	4,593	4,743	4,894	5,022	4,137
7																
8		Surplus Flowback	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)
9																
10		TOTAL OTHER RENEWABLE PRODUCTION	5,882	6,057	6,233	6,408	6,583	6,759	6,935	7,110	7,286	7,462	7,636	7,811	7,964	6,933
11																
12		OTHER PRODUCTION														
13		Cape Canaveral Combined Cycle														
14	34100	Structures And Improvements	21,351	21,442	21,567	21,692	21,817	21,942	22,067	22,193	22,318	22,444	22,569	22,692	22,815	22,070
15	34200	Fuel Holders, Producers And Accessories	15,154	15,253	15,353	15,453	15,553	15,653	15,753	15,852	15,952	16,052	16,152	16,252	16,351	15,753
16	34300	Prime Movers - General	64,870	65,275	65,774	66,270	66,769	67,248	67,744	68,241	68,737	69,233	69,727	70,189	70,679	67,751
17	34320	Prime Movers - Capital Spare Parts	(23,733)	(22,473)	(21,289)	(20,028)	(18,766)	(17,506)	(16,243)	(14,979)	(13,714)	(12,450)	(11,185)	(9,944)	(8,678)	(16,230)
18	34400	Generators	16,472	16,559	16,651	16,742	16,834	16,926	17,018	17,109	17,201	17,292	17,383	17,474	17,565	17,017
19	34500	Accessory Electric Equipment	34,517	34,731	34,947	35,162	35,377	35,593	35,808	36,023	36,238	36,454	36,669	36,883	37,098	35,808
20	34600	Miscellaneous Power Plant Equipment	983	979	974	967	962	957	952	949	946	942	939	937	937	956
21		Total Cape Canaveral Combined Cycle	129,614	131,765	133,977	136,259	138,546	140,813	143,099	145,389	147,679	149,967	152,255	154,481	156,767	143,124
22																
23		Dania Beach Energy Center														
24	34100	Structures And Improvements	22,804	22,966	23,174	23,383	23,591	23,800	24,009	24,218	24,427	24,636	24,846	25,055	25,264	24,013
25	34200	Fuel Holders, Producers And Accessories	9,216	9,285	9,354	9,423	9,493	9,562	9,631	9,700	9,770	9,839	9,908	9,978	10,047	9,631
26	34300	Prime Movers - General	61,315	62,506	63,703	64,900	66,098	67,287	68,486	69,686	70,886	72,086	73,286	74,487	75,690	68,494
27	34320	Prime Movers - Capital Spare Parts	2,095	2,665	3,251	3,852	4,470	5,104	5,791	6,491	7,200	7,917	8,660	9,411	10,173	5,929
28	34400	Generators	3,239	3,321	3,403	3,485	3,567	3,649	3,731	3,813	3,895	3,977	4,059	4,141	4,223	3,731
29	34500	Accessory Electric Equipment	7,199	7,359	7,519	7,679	7,840	8,000	8,160	8,321	8,481	8,641	8,802	8,962	9,122	8,160
30	34600	Miscellaneous Power Plant Equipment	878	894	909	925	941	956	972	988	1,004	1,019	1,035	1,051	1,066	972
31		Total Dania Beach Energy Center	106,748	108,995	111,314	113,648	115,999	118,358	120,781	123,217	125,662	128,116	130,595	133,084	135,586	120,931
32																
33		Lauderdale Gas Turbines														
34	34100	Structures And Improvements	2,222	2,237	2,252	2,267	2,282	2,297	2,312	2,326	2,341	2,356	2,371	2,386	2,401	2,312
35	34200	Fuel Holders, Producers And Accessories	2,643	2,649	2,656	2,662	2,668	2,674	2,680	2,686	2,692	2,698	2,704	2,710	2,716	2,680
36	34300	Prime Movers - General	19,939	20,007	20,076	20,144	20,213	20,282	20,350	20,419	20,488	20,557	20,625	20,694	20,763	20,351
37	34400	Generators	1,893	1,917	1,941	1,965	1,989	2,013	2,037	2,061	2,085	2,108	2,132	2,156	2,180	2,037
38	34500	Accessory Electric Equipment	780	781	783	785	786	788	790	791	793	795	796	798	800	790
39	34600	Miscellaneous Power Plant Equipment	68	68	68	69	69	69	69	69	69	70	70	70	70	69
40		Total Lauderdale Gas Turbines	27,545	27,661	27,776	27,891	28,006	28,122	28,237	28,353	28,468	28,584	28,699	28,815	28,931	28,238
41																
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

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Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Lauderdale Peakers														
2	34100	Structures And Improvements	6,594	6,670	6,748	6,825	6,903	6,981	7,059	7,137	7,216	7,294	7,373	7,451	7,530	7,060
3	34200	Fuel Holders, Producers And Accessories	585	587	591	596	600	606	611	616	622	627	632	638	643	612
4	34300	Prime Movers - General	28,531	28,698	28,961	29,243	29,305	29,594	29,860	30,154	30,448	30,743	31,038	31,335	31,616	29,963
5	34320	Prime Movers - Capital Spare Parts	(4,184)	(4,004)	(3,803)	(3,596)	(3,514)	(3,295)	(8,735)	(8,531)	(8,323)	(8,112)	(7,879)	(7,642)	(7,389)	(6,077)
6	34400	Generators	13,125	13,248	13,383	13,517	13,651	13,786	13,921	14,056	14,192	14,328	14,464	14,600	14,735	13,923
7	34500	Accessory Electric Equipment	10,443	10,520	10,623	10,725	10,819	10,922	11,025	11,128	11,232	11,335	11,439	11,542	11,645	11,031
8	34600	Miscellaneous Power Plant Equipment	(479)	(487)	(495)	(503)	(511)	(519)	(526)	(534)	(542)	(550)	(558)	(566)	(575)	(527)
9		Total Lauderdale Peakers	54,616	55,231	56,008	56,809	57,253	58,074	58,214	58,407	58,644	58,884	59,124	59,364	59,604	55,986
10																
11		Ft. Myers Gas Turbines														
12	34100	Structures And Improvements	4,576	4,601	4,625	4,650	4,675	4,699	4,724	4,748	4,773	4,798	4,822	4,847	4,871	4,724
13	34200	Fuel Holders, Producers And Accessories	3,216	3,220	3,224	3,227	3,231	3,234	3,238	3,241	3,245	3,249	3,252	3,255	3,259	3,238
14	34300	Prime Movers - General	17,725	17,814	17,902	17,990	18,078	18,166	18,254	18,342	18,431	18,519	18,607	18,696	18,784	18,254
15	34320	Prime Movers - Capital Spare Parts	(6,601)	(6,586)	(6,572)	(6,557)	(6,543)	(6,528)	(6,514)	(6,499)	(6,485)	(6,470)	(6,456)	(6,441)	(6,427)	(6,514)
16	34400	Generators	4,942	4,976	5,011	5,046	5,081	5,115	5,150	5,185	5,220	5,254	5,289	5,324	5,359	5,150
17	34500	Accessory Electric Equipment	2,346	2,363	2,380	2,396	2,413	2,430	2,446	2,463	2,480	2,497	2,513	2,530	2,547	2,446
18		Total Ft. Myers Gas Turbines	26,205	26,387	26,570	26,752	26,934	27,116	27,299	27,481	27,663	27,846	28,028	28,211	28,393	27,299
19																
20		Ft. Myers Peakers														
21	34100	Structures And Improvements	1,123	1,140	1,125	1,141	1,158	1,174	1,191	1,208	1,224	1,241	1,258	1,266	1,283	1,195
22	34200	Fuel Holders, Producers And Accessories	474	481	475	483	490	497	505	512	519	527	534	538	546	506
23	34300	Prime Movers - General	8,702	8,827	8,492	8,608	8,736	8,866	8,996	9,128	9,260	9,393	9,526	9,606	9,741	9,068
24	34320	Prime Movers - Capital Spare Parts	(109)	36	(144)	3	(5,495)	(5,369)	(5,241)	(5,109)	(4,975)	(4,838)	(4,687)	(4,619)	(4,458)	(3,462)
25	34400	Generators	2,990	3,030	2,998	3,038	3,078	3,119	3,159	3,200	3,240	3,281	3,321	3,342	3,383	3,168
26	34500	Accessory Electric Equipment	3,259	3,302	3,264	3,307	3,350	3,393	3,436	3,479	3,522	3,565	3,608	3,630	3,674	3,445
27	34600	Miscellaneous Power Plant Equipment	183	186	184	186	188	191	193	196	198	201	203	204	207	194
28		Total Ft. Myers Peakers	16,622	17,001	16,393	16,765	11,505	11,870	12,239	12,612	12,989	13,369	13,764	13,968	14,375	14,113
29																
30		Ft. Myers Common														
31	34100	Structures And Improvements	(824)	(841)	(857)	(874)	(1,578)	(1,595)	(1,612)	(1,630)	(1,647)	(1,665)	(1,683)	(1,701)	(1,720)	(1,402)
32	34200	Fuel Holders, Producers And Accessories	501	502	503	504	479	480	481	482	483	484	485	486	487	489
33	34300	Prime Movers - General	487	501	514	527	366	379	392	405	419	432	445	459	471	446
34	34320	Prime Movers - Capital Spare Parts	21	21	21	21	20	20	20	21	21	21	22	22	22	21
35	34400	Generators	89	89	90	90	83	83	84	85	85	86	86	87	87	86
36	34500	Accessory Electric Equipment	494	497	500	503	457	460	463	467	470	473	476	480	483	479
37	34600	Miscellaneous Power Plant Equipment	421	422	424	426	370	372	373	375	377	379	381	382	384	391
38		Total Ft. Myers Common	1,188	1,191	1,195	1,198	196	199	202	205	207	210	213	215	215	510
39																
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Ft. Myers Unit 2														
2	34100	Structures And Improvements	16,235	16,236	16,319	16,403	16,487	16,568	16,654	16,739	16,825	16,911	16,998	17,084	17,171	16,664
3	34200	Fuel Holders, Producers And Accessories	66	78	90	102	114	126	138	150	162	174	185	197	209	138
4	34300	Prime Movers - General	78,744	79,439	79,872	80,569	81,204	81,757	82,173	82,890	83,607	84,125	84,843	85,564	86,260	82,388
5	34320	Prime Movers - Capital Spare Parts	62,461	64,421	66,388	68,362	70,342	72,328	74,299	76,294	78,292	80,288	82,290	84,293	86,298	74,335
6	34400	Generators	28,161	28,267	28,373	28,479	28,585	28,690	28,796	28,902	29,007	29,113	29,219	29,324	29,429	28,796
7	34500	Accessory Electric Equipment	32,955	33,062	33,168	33,274	33,380	33,485	33,591	33,697	33,803	33,910	34,016	34,122	34,228	33,592
8	34600	Miscellaneous Power Plant Equipment	1,989	1,998	2,006	2,015	2,024	2,033	2,042	2,050	2,059	2,068	2,077	2,086	2,094	2,042
9		Total Ft. Myers Unit 2	220,612	223,500	226,216	229,203	232,135	234,987	237,692	240,722	243,755	246,588	249,627	252,669	255,690	237,954
10																
11		Ft. Myers Unit 3														
12	34100	Structures And Improvements	4,240	4,261	4,282	4,303	4,324	4,345	4,366	4,387	4,408	4,429	4,450	4,461	4,482	4,364
13	34200	Fuel Holders, Producers And Accessories	3,487	3,501	3,515	3,529	3,544	3,558	3,572	3,586	3,601	3,615	3,629	3,636	3,650	3,571
14	34300	Prime Movers - General	(18,768)	(18,607)	(18,444)	(18,280)	(18,115)	(17,951)	(17,786)	(17,621)	(17,457)	(17,486)	(17,320)	(17,445)	(17,274)	(17,889)
15	34320	Prime Movers - Capital Spare Parts	22,503	22,651	22,799	22,947	23,096	23,245	23,393	23,542	23,691	23,839	23,987	24,064	24,211	23,382
16	34400	Generators	4,304	4,331	4,359	4,387	4,414	4,442	4,470	4,497	4,525	4,552	4,580	4,593	4,621	4,467
17	34500	Accessory Electric Equipment	8,896	8,931	8,965	9,000	9,035	9,070	9,104	9,139	9,174	9,208	9,243	9,259	9,294	9,101
18	34600	Miscellaneous Power Plant Equipment	39	45	51	57	63	69	75	81	87	93	99	103	109	75
19		Total Ft. Myers Unit 3	24,700	25,113	25,526	25,943	26,360	26,777	27,194	27,611	28,028	28,250	28,668	28,672	29,093	27,072
20																
21		Gulf Clean Energy Center Pipeline														
22	34200	Fuel Holders, Producers And Accessories	10,014	10,288	10,563	10,837	11,112	11,387	11,661	11,936	12,210	12,485	12,760	13,034	13,309	11,661
23		Total Gulf Clean Energy Center Pipeline	10,014	10,288	10,563	10,837	11,112	11,387	11,661	11,936	12,210	12,485	12,760	13,034	13,309	11,661
24																
25		Gulf Clean Energy Center Combustion Turbine														
26	34100	Structures And Improvements	3,880	3,930	3,999	4,068	4,137	4,206	4,275	4,345	4,414	4,484	4,469	4,538	4,605	4,258
27	34200	Fuel Holders, Producers And Accessories	1,134	1,176	1,236	1,295	1,354	1,414	1,473	1,533	1,593	1,653	1,637	1,697	1,755	1,458
28	34300	Prime Movers - General	25,843	26,049	26,320	26,591	26,862	27,134	27,406	27,679	27,952	28,225	28,207	28,481	28,746	27,346
29	34320	Prime Movers - Capital Spare Parts	6,648	6,856	7,147	7,437	7,728	8,020	8,312	8,604	8,897	9,189	9,119	9,412	9,695	8,236
30	34400	Generators	675	696	725	754	783	812	842	871	900	929	925	954	982	835
31	34500	Accessory Electric Equipment	4,641	4,766	4,939	5,112	5,285	5,458	5,632	5,806	5,980	6,154	6,118	6,293	6,461	5,588
32	34600	Miscellaneous Power Plant Equipment	279	288	300	312	324	336	348	360	372	384	382	394	406	345
33		Total Gulf Clean Energy Center Combustion Turbine	43,099	43,761	44,665	45,569	46,474	47,381	48,288	49,198	50,108	51,019	50,856	51,769	52,651	48,064
34																
35		Lansing Smith Common														
36	34100	Structures And Improvements	36,574	36,848	37,121	37,395	37,668	37,942	38,216	38,490	38,764	39,038	39,313	39,587	39,862	38,217
37	34200	Fuel Holders, Producers And Accessories	3,705	3,714	3,723	3,733	3,742	3,752	3,761	3,771	3,780	3,790	3,799	3,809	3,818	3,761
38	34300	Prime Movers - General	7,499	7,560	7,621	7,682	7,743	7,804	7,865	7,926	7,988	8,049	8,110	8,172	8,233	7,866
39	34400	Generators	(1,673)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,675)	(1,674)
40	34500	Accessory Electric Equipment	8,463	8,501	8,539	8,577	8,615	8,653	8,691	8,730	8,768	8,806	8,844	8,883	8,921	8,692
41	34600	Miscellaneous Power Plant Equipment	2,006	2,016	2,026	2,036	2,046	2,056	2,066	2,076	2,086	2,096	2,106	2,116	2,126	2,066
42		Total Lansing Smith Common	56,574	56,965	57,357	57,749	58,141	58,533	58,926	59,319	59,712	60,105	60,498	60,892	61,286	58,927

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

(\$000)

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1																
2		Lansing Smith Unit A														
3	34100	Structures And Improvements	1,022	1,029	1,036	1,043	1,050	1,057	1,064	1,071	1,078	1,085	1,092	1,099	1,106	1,064
4	34200	Fuel Holders, Producers And Accessories	870	873	876	879	881	884	887	890	893	896	899	902	905	887
5	34300	Prime Movers - General	1,673	1,687	1,702	1,716	1,730	1,745	1,759	1,774	1,788	1,802	1,817	1,831	1,846	1,759
6	34400	Generators	4,828	4,837	4,845	4,853	4,862	4,870	4,879	4,887	4,896	4,904	4,912	4,921	4,929	4,879
7	34500	Accessory Electric Equipment	2,477	2,489	2,501	2,512	2,524	2,536	2,548	2,559	2,571	2,583	2,594	2,606	2,618	2,548
8	34600	Miscellaneous Power Plant Equipment	20	20	21	21	21	21	21	22	22	22	22	23	23	21
9		Total Lansing Smith Unit A	10,890	10,935	10,980	11,024	11,069	11,114	11,158	11,203	11,248	11,292	11,337	11,382	11,427	11,158
10																
11		Lansing Smith Unit 3														
12	34100	Structures And Improvements	15,212	15,227	15,340	15,453	15,400	15,470	15,583	15,697	15,811	15,925	16,039	16,154	16,268	15,660
13	34200	Fuel Holders, Producers And Accessories	155	146	145	145	(197)	(203)	(203)	(203)	(204)	(204)	(203)	(203)	(203)	(95)
14	34300	Prime Movers - General	(70,259)	(76,118)	(75,842)	(75,564)	(77,522)	(77,542)	(77,249)	(76,953)	(76,654)	(76,354)	(76,053)	(75,750)	(75,450)	(75,947)
15	34320	Prime Movers - Capital Spare Parts	(20,198)	(20,000)	(19,795)	(19,591)	(19,577)	(19,439)	(36,286)	(36,268)	(36,249)	(36,230)	(36,211)	(36,192)	(36,079)	(28,624)
16	34400	Generators	18,782	18,499	18,522	18,546	18,312	18,263	18,288	18,312	18,337	18,362	18,387	18,412	18,436	18,420
17	34500	Accessory Electric Equipment	4,683	4,705	4,729	4,753	4,723	4,728	4,752	4,776	4,800	4,824	4,848	4,872	4,896	4,776
18	34600	Miscellaneous Power Plant Equipment	234	152	156	161	157	159	163	168	173	177	182	187	192	174
19		Lansing Smith Unit 3	(51,391)	(57,388)	(56,745)	(56,098)	(58,704)	(58,565)	(74,953)	(74,471)	(73,986)	(73,500)	(73,012)	(72,521)	(71,939)	(65,636)
20																
21		Manatee Unit 3														
22	34100	Structures And Improvements	46,918	47,155	47,424	47,692	47,962	48,231	48,500	48,769	49,039	49,308	49,578	49,847	50,116	48,503
23	34200	Fuel Holders, Producers And Accessories	2,676	2,688	2,700	2,712	2,725	2,737	2,749	2,761	2,774	2,786	2,798	2,810	2,822	2,749
24	34300	Prime Movers - General	80,198	80,497	80,902	81,304	81,709	82,113	82,517	82,921	83,324	83,719	84,120	84,521	84,921	82,520
25	34320	Prime Movers - Capital Spare Parts	76,526	77,867	79,225	80,583	81,941	83,301	84,660	86,020	87,379	88,739	90,100	91,460	92,820	84,663
26	34400	Generators	20,115	20,208	20,302	20,395	20,488	20,582	20,675	20,769	20,862	20,955	21,049	21,142	21,235	20,675
27	34500	Accessory Electric Equipment	23,042	23,115	23,193	23,271	23,349	23,427	23,505	23,583	23,661	23,739	23,817	23,894	23,972	23,505
28	34600	Miscellaneous Power Plant Equipment	6,116	6,060	6,085	6,110	6,136	6,163	6,190	6,219	6,248	6,277	6,306	6,336	6,368	6,201
29		Total Manatee Unit 3	255,590	257,590	259,831	262,068	264,310	266,553	268,797	271,041	273,286	275,523	277,766	280,010	282,256	268,817
30																
31		Martin Common														
32	34100	Structures And Improvements	163,291	163,600	163,931	164,262	164,592	164,923	165,254	165,585	165,915	166,246	166,577	166,907	167,237	165,255
33	34200	Fuel Holders, Producers And Accessories	(1,187)	(1,168)	(1,149)	(1,131)	(1,112)	(1,093)	(1,074)	(1,055)	(1,036)	(1,017)	(998)	(979)	(961)	(1,074)
34	34300	Prime Movers - General	10,901	10,920	10,939	10,959	10,978	10,997	11,016	11,035	11,053	11,072	11,091	11,109	11,127	11,015
35	34320	Prime Movers - Capital Spare Parts	18,668	19,173	19,679	20,185	20,690	21,196	21,702	22,207	22,713	23,219	23,725	24,230	24,734	21,702
36	34500	Accessory Electric Equipment	7,482	7,510	7,539	7,568	7,597	7,626	7,655	7,684	7,712	7,741	7,770	7,799	7,828	7,655
37	34600	Miscellaneous Power Plant Equipment	2,198	2,209	2,220	2,231	2,242	2,253	2,265	2,276	2,287	2,298	2,310	2,321	2,332	2,265
38		Total Martin Common	201,353	202,245	203,159	204,074	204,988	205,902	206,817	207,731	208,645	209,559	210,473	211,387	212,298	206,818
39																
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

(\$000)

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Martin Unit 3														
2	34100	Structures And Improvements	1,171	1,176	1,182	1,187	1,193	1,199	1,204	1,210	1,216	1,221	1,227	1,232	1,238	1,204
3	34200	Fuel Holders, Producers And Accessories	171	172	173	173	174	175	176	176	177	178	179	179	180	176
4	34300	Prime Movers - General	51,732	51,368	51,367	51,357	50,739	50,407	50,408	50,411	50,415	50,418	50,420	50,423	50,424	50,761
5	34320	Prime Movers - Capital Spare Parts	25,178	25,614	26,051	26,488	26,925	27,362	27,799	28,236	28,673	29,110	29,548	29,985	30,423	27,799
6	34400	Generators	18,643	18,715	18,787	18,859	18,930	19,002	19,074	19,146	19,218	19,290	19,362	19,433	19,505	19,074
7	34500	Accessory Electric Equipment	21,011	20,986	21,029	21,073	21,116	21,160	21,204	21,247	21,291	21,335	21,379	21,423	21,466	21,209
8	34600	Miscellaneous Power Plant Equipment	429	429	429	429	429	430	430	430	430	430	430	430	430	430
9		Total Martin Unit 3	118,334	118,460	119,017	119,567	119,507	119,734	120,294	120,857	121,419	121,982	122,544	123,106	123,666	120,653
10																
11		Martin Unit 4														
12	34100	Structures And Improvements	757	757	756	756	755	755	754	754	753	753	752	752	751	754
13	34200	Fuel Holders, Producers And Accessories	766	767	768	768	769	770	771	771	772	773	774	774	775	771
14	34300	Prime Movers - General	72,781	72,873	72,971	73,066	73,161	73,220	73,313	73,409	73,504	73,592	73,684	73,778	73,872	73,325
15	34320	Prime Movers - Capital Spare Parts	13,812	14,404	14,997	15,590	16,184	16,779	17,374	17,970	18,566	19,162	19,758	20,355	20,952	17,377
16	34400	Generators	17,463	17,537	17,612	17,686	17,761	17,836	17,910	17,985	18,060	18,134	18,209	18,283	18,358	17,910
17	34500	Accessory Electric Equipment	18,554	18,596	18,638	18,680	18,722	18,764	18,806	18,848	18,890	18,931	18,973	19,015	19,056	18,806
18	34600	Miscellaneous Power Plant Equipment	468	468	469	469	469	469	469	469	469	469	469	469	469	469
19		Total Martin Unit 4	124,602	125,403	126,211	127,015	127,821	128,592	129,397	130,205	131,013	131,814	132,619	133,426	134,233	129,412
20																
21		Martin Unit 8														
22	34100	Structures And Improvements	13,170	13,214	13,259	13,304	13,348	13,393	13,438	13,482	13,527	13,572	13,616	13,661	13,705	13,438
23	34200	Fuel Holders, Producers And Accessories	5,673	5,696	5,719	5,742	5,765	5,789	5,812	5,835	5,858	5,881	5,905	5,928	5,951	5,812
24	34300	Prime Movers - General	65,533	66,181	66,832	66,874	67,530	68,192	68,855	69,523	70,195	70,867	71,539	72,215	72,891	69,017
25	34320	Prime Movers - Capital Spare Parts	45,694	47,037	48,382	49,729	51,077	52,426	53,777	55,128	56,480	57,832	59,185	60,538	61,891	53,783
26	34400	Generators	17,901	18,014	18,128	18,242	18,356	18,470	18,584	18,698	18,812	18,926	19,039	19,153	19,267	18,584
27	34500	Accessory Electric Equipment	26,890	26,977	27,063	27,150	27,236	27,322	27,409	27,495	27,581	27,668	27,754	27,840	27,926	27,409
28	34600	Miscellaneous Power Plant Equipment	2,581	2,588	2,595	2,602	2,609	2,616	2,622	2,629	2,636	2,643	2,650	2,656	2,663	2,622
29		Total Martin Unit 8	177,442	179,708	181,979	183,642	185,922	188,208	190,496	192,791	195,089	197,388	199,688	201,991	204,295	190,664
30																
31		Okeechobee Clean Energy Center														
32	34100	Structures And Improvements	13,870	13,958	14,132	14,264	14,448	14,635	14,822	15,010	15,199	15,387	15,575	15,763	15,955	14,848
33	34200	Fuel Holders, Producers And Accessories	5,133	5,188	5,247	5,301	5,365	5,428	5,492	5,555	5,619	5,683	5,746	5,810	5,874	5,495
34	34300	Prime Movers - General	104,007	105,201	105,591	106,382	107,720	109,174	110,624	112,087	113,553	115,020	115,282	116,755	118,233	110,741
35	34320	Prime Movers - Capital Spare Parts	(10,377)	(9,266)	(10,123)	(9,115)	(17,379)	(37,379)	(36,520)	(35,618)	(34,708)	(33,792)	(35,834)	(34,731)	(42,790)	(26,741)
36	34400	Generators	8,317	8,413	8,520	8,515	8,631	8,747	8,865	8,982	9,100	9,218	9,335	9,453	9,572	8,898
37	34500	Accessory Electric Equipment	16,172	16,366	16,560	16,753	16,948	17,142	17,336	17,530	17,724	17,919	18,113	18,307	18,501	17,336
38	34600	Miscellaneous Power Plant Equipment	2,653	2,673	2,695	2,714	2,737	2,760	2,784	2,807	2,830	2,853	2,876	2,899	2,923	2,785
39		Total Okeechobee Clean Energy Center	139,775	142,532	142,622	144,814	138,469	120,508	123,402	126,353	129,317	132,288	131,093	134,257	128,267	133,361
40																
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Port Everglades Energy Center														
2	34100	Structures And Improvements	13,699	13,764	13,811	13,880	13,951	13,942	14,014	14,087	14,160	14,233	14,306	14,368	14,440	14,050
3	34200	Fuel Holders, Producers And Accessories	13,935	14,060	14,185	14,313	14,442	14,570	14,698	14,826	14,955	15,083	15,211	15,339	15,467	14,699
4	34300	Prime Movers - General	104,192	104,957	104,876	105,712	106,536	107,374	108,226	109,081	109,937	110,792	111,647	112,450	113,300	108,391
5	34320	Prime Movers - Capital Spare Parts	(27,771)	(26,762)	(25,783)	(24,757)	(30,874)	(29,911)	(28,941)	(27,963)	(26,978)	(25,988)	(24,934)	(23,874)	(22,802)	(26,718)
6	34400	Generators	22,091	22,306	22,522	22,743	22,950	23,171	23,392	23,614	23,835	24,057	24,279	24,488	24,709	23,397
7	34500	Accessory Electric Equipment	21,515	21,685	21,720	21,895	22,071	22,243	22,420	22,597	22,774	22,951	23,129	23,306	23,484	22,445
8	34600	Miscellaneous Power Plant Equipment	2,381	2,380	2,379	2,378	2,377	2,376	2,375	2,374	2,373	2,372	2,371	2,370	2,370	2,376
9		Total Port Everglades Energy Center	150,041	152,390	153,710	156,166	151,453	153,764	156,185	158,616	161,056	163,501	166,009	168,448	170,967	158,639
10																
11		Riviera Beach Clean Energy Center														
12	34100	Structures And Improvements	19,218	19,261	19,356	19,450	19,545	19,639	19,734	19,829	19,923	20,018	20,104	20,199	20,293	19,736
13	34200	Fuel Holders, Producers And Accessories	17,417	17,537	17,656	17,776	17,893	18,011	18,131	18,250	18,370	18,489	17,839	17,960	18,083	17,955
14	34300	Prime Movers - General	98,474	98,582	99,329	100,072	100,675	101,225	101,977	102,728	103,487	104,245	102,391	102,944	103,688	101,524
15	34320	Prime Movers - Capital Spare Parts	(52,848)	(51,780)	(50,710)	(49,640)	(48,568)	(47,558)	(46,577)	(45,499)	(44,419)	(43,339)	(42,601)	(41,516)	(40,256)	(48,256)
16	34400	Generators	23,990	24,154	24,318	24,482	24,646	24,810	24,973	25,137	25,301	25,465	25,629	25,793	25,957	24,973
17	34500	Accessory Electric Equipment	22,731	22,848	22,979	23,111	23,243	23,375	23,507	23,639	23,771	23,902	24,034	24,166	24,297	23,508
18	34600	Miscellaneous Power Plant Equipment	3,267	3,281	3,295	3,309	3,323	3,336	3,350	3,364	3,378	3,391	3,405	3,419	3,432	3,350
19		Total Riviera Beach Clean Energy Center	132,250	133,883	136,223	138,560	140,756	142,838	145,095	147,447	149,810	152,172	150,802	152,964	155,483	142,791
20																
21		Sanford Common														
22	34100	Structures And Improvements	40,446	40,596	40,748	40,900	41,051	41,203	41,355	41,506	41,658	41,809	41,960	42,111	42,263	41,354
23	34200	Fuel Holders, Producers And Accessories	(117)	(117)	(117)	(116)	(116)	(116)	(116)	(116)	(116)	(115)	(115)	(115)	(115)	(116)
24	34300	Prime Movers - General	979	926	980	1,035	1,090	1,145	1,201	1,257	1,313	1,370	1,426	1,482	1,539	1,211
25	34320	Prime Movers - Capital Spare Parts	6,968	7,239	7,510	7,782	8,053	8,325	8,596	8,868	9,139	9,411	9,682	9,954	10,225	8,596
26	34400	Generators	245	251	256	261	267	272	278	283	289	294	299	304	309	269
27	34500	Accessory Electric Equipment	1,349	1,362	1,375	1,388	1,402	1,415	1,428	1,441	1,453	1,466	1,479	1,486	1,498	1,426
28	34600	Miscellaneous Power Plant Equipment	1,117	1,120	1,123	1,125	1,128	1,131	1,134	1,136	1,139	1,142	1,144	1,147	1,150	1,133
29		Total Sanford Common	50,986	51,376	51,876	52,375	52,875	53,375	53,875	54,375	54,876	55,376	55,876	56,310	56,810	53,874
30																
31		Sanford Unit 4														
32	34100	Structures And Improvements	5,413	5,424	5,436	5,447	5,459	5,470	5,482	5,494	5,505	5,517	5,528	5,535	5,547	5,481
33	34200	Fuel Holders, Producers And Accessories	(801)	(820)	(839)	(859)	(878)	(898)	(918)	(937)	(957)	(977)	(997)	(1,018)	(1,038)	(918)
34	34300	Prime Movers - General	74,247	75,038	75,863	76,723	77,524	78,389	79,255	80,077	80,945	81,808	82,649	82,996	83,010	79,056
35	34320	Prime Movers - Capital Spare Parts	60,287	33,138	34,101	35,068	36,032	37,005	37,982	39,117	40,253	41,391	42,530	43,496	44,642	40,388
36	34400	Generators	16,786	16,843	16,899	16,956	17,011	17,068	17,124	17,181	17,237	17,293	17,350	17,381	17,438	17,121
37	34500	Accessory Electric Equipment	17,458	17,492	17,526	17,560	17,593	17,627	17,661	17,695	17,728	17,762	17,795	17,755	17,789	17,649
38	34600	Miscellaneous Power Plant Equipment	1,532	1,530	1,526	1,522	1,519	1,516	1,514	1,511	1,509	1,507	1,504	1,428	1,428	1,504
39		Sanford Unit 4	174,922	148,645	150,512	152,418	154,260	156,178	158,099	160,137	162,221	164,301	166,360	166,774	168,815	160,280
40																
41																
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26

☐ Prior Year Ended ___/___/___

☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Sanford Unit 5														
2	34100	Structures And Improvements	4,516	4,528	4,540	4,552	4,564	4,576	4,588	4,601	4,613	4,625	4,637	4,649	4,661	4,588
3	34200	Fuel Holders, Producers And Accessories	(1,826)	(1,860)	(1,894)	(1,929)	(1,963)	(1,998)	(2,032)	(2,067)	(2,102)	(2,137)	(2,172)	(2,207)	(2,242)	(2,033)
4	34300	Prime Movers - General	86,545	87,040	87,537	88,035	88,534	89,037	89,540	90,044	90,549	91,053	91,546	91,998	92,457	89,532
5	34320	Prime Movers - Capital Spare Parts	61,447	62,434	63,464	64,858	66,260	67,669	69,084	70,503	71,926	73,351	74,777	76,201	77,629	69,200
6	34400	Generators	17,935	17,996	18,057	18,119	18,180	18,241	18,303	18,364	18,425	18,486	18,548	18,609	18,670	18,303
7	34500	Accessory Electric Equipment	15,981	15,975	15,968	15,962	15,956	15,949	15,943	15,936	15,930	15,923	15,916	15,908	15,901	15,942
8	34600	Miscellaneous Power Plant Equipment	(242)	(343)	(445)	(548)	(651)	(752)	(853)	(952)	(1,052)	(1,152)	(1,252)	(1,350)	(1,413)	(847)
9		Total Sanford Unit 5	184,356	185,769	187,227	189,049	190,881	192,723	194,573	196,429	198,288	200,149	201,999	203,808	205,663	194,686
10																
11		Turkey Point Unit 5														
12	34100	Structures And Improvements	25,150	25,834	26,526	27,217	27,917	28,610	29,302	29,996	30,689	31,383	32,076	32,770	33,466	29,303
13	34200	Fuel Holders, Producers And Accessories	6,639	6,662	6,688	6,714	6,739	6,765	6,790	6,816	6,842	6,867	6,893	6,919	6,944	6,791
14	34300	Prime Movers - General	53,714	54,149	54,599	55,052	55,511	55,971	56,432	56,895	57,359	57,823	58,286	58,750	59,214	56,443
15	34320	Prime Movers - Capital Spare Parts	29,910	2,926	4,089	5,256	6,427	7,603	8,782	10,120	11,463	12,807	14,154	15,504	16,856	11,223
16	34400	Generators	3,312	3,283	3,260	3,237	3,214	3,191	3,168	3,145	3,121	3,097	3,073	3,049	3,024	3,167
17	34500	Accessory Electric Equipment	26,289	26,371	26,463	26,556	26,649	26,741	26,834	26,927	27,019	27,112	27,205	27,298	27,390	26,835
18	34600	Miscellaneous Power Plant Equipment	5,866	5,878	5,893	5,908	5,923	5,938	5,953	5,968	5,983	5,998	6,012	6,027	6,042	5,953
19		Total Turkey Point Unit 5	150,881	125,103	127,519	129,940	132,381	134,819	137,262	139,867	142,476	145,086	147,699	150,315	152,936	139,714
20																
21		West County Common														
22	34100	Structures And Improvements	21,301	21,252	21,406	21,468	21,625	21,783	21,941	22,100	22,259	22,418	22,578	22,738	22,898	21,982
23	34200	Fuel Holders, Producers And Accessories	2,498	2,128	2,147	2,140	2,161	2,182	2,205	2,228	2,252	2,277	2,301	2,326	2,351	2,246
24	34300	Prime Movers - General	6,904	7,029	7,163	7,245	7,385	7,526	7,668	7,809	7,951	8,093	8,235	8,377	8,520	7,685
25	34320	Prime Movers - Capital Spare Parts	80,352	82,263	84,174	86,084	87,995	89,907	91,819	93,731	95,642	97,554	99,466	101,378	103,290	91,820
26	34500	Accessory Electric Equipment	2,422	2,429	2,440	2,436	2,447	2,457	2,468	2,479	2,490	2,500	2,511	2,522	2,532	2,472
27	34600	Miscellaneous Power Plant Equipment	575	579	585	587	593	598	603	608	614	619	624	630	635	604
28		Total West County Common	114,052	115,681	117,914	119,960	122,205	124,453	126,704	128,955	131,208	133,462	135,716	137,971	140,226	126,808
29																
30		West County Unit 1														
31	34100	Structures And Improvements	3,270	3,125	2,977	2,804	2,656	2,509	2,360	2,212	2,064	1,916	1,768	1,618	1,468	2,365
32	34200	Fuel Holders, Producers And Accessories	5,431	5,454	5,480	5,354	5,348	5,374	5,355	5,385	5,415	5,445	5,476	5,507	5,537	5,428
33	34300	Prime Movers - General	45,491	45,731	45,977	44,358	44,482	44,750	44,831	45,117	45,407	45,697	45,991	46,287	46,581	45,438
34	34320	Prime Movers - Capital Spare Parts	(59,081)	(58,413)	(57,750)	(57,124)	(56,442)	(55,755)	(55,066)	(54,378)	(53,690)	(53,003)	(52,315)	(51,627)	(50,939)	(55,714)
35	34400	Generators	(2,530)	(2,712)	(2,895)	(3,102)	(3,286)	(3,470)	(3,655)	(3,841)	(4,027)	(4,213)	(4,400)	(4,588)	(4,776)	(3,654)
36	34500	Accessory Electric Equipment	25,190	25,313	25,437	25,531	25,655	25,779	25,903	26,027	26,152	26,276	26,401	26,525	26,650	25,911
37	34600	Miscellaneous Power Plant Equipment	3,069	3,083	3,097	3,110	3,124	3,138	3,151	3,165	3,179	3,192	3,206	3,220	3,233	3,151
38		Total West County Unit 1	20,839	21,581	22,322	20,931	21,536	22,324	21,439	22,288	23,160	24,043	24,942	25,852	26,768	22,925
39																
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42																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26

☐ Prior Year Ended ___/___/___

☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		West County Unit 2														
2	34100	Structures And Improvements	12,238	12,289	12,344	12,400	12,455	12,511	12,566	12,621	12,676	12,732	12,787	12,842	12,898	12,566
3	34200	Fuel Holders, Producers And Accessories	1,801	1,809	1,804	1,813	1,821	1,829	1,838	1,846	1,855	1,864	1,872	1,881	1,889	1,840
4	34300	Prime Movers - General	30,572	31,280	30,776	31,302	32,035	32,751	33,506	34,279	35,061	35,845	36,631	37,397	38,187	33,817
5	34320	Prime Movers - Capital Spare Parts	(36,175)	(35,110)	(34,423)	(33,345)	(37,782)	(47,819)	(48,287)	(47,321)	(46,338)	(45,343)	(44,305)	(43,201)	(42,078)	(41,656)
6	34400	Generators	7,945	7,929	7,910	7,901	7,881	7,871	7,861	7,851	7,840	7,829	7,818	7,807	7,807	7,872
7	34500	Accessory Electric Equipment	12,788	12,846	12,909	12,972	13,034	13,097	13,143	13,207	13,270	13,334	13,397	13,461	13,526	13,153
8	34600	Miscellaneous Power Plant Equipment	4,435	4,455	4,477	4,499	4,520	4,542	4,564	4,586	4,608	4,629	4,651	4,673	4,695	4,564
9		Total West County Unit 2	33,604	35,498	35,798	37,541	33,975	24,793	25,201	27,079	28,983	30,901	32,863	34,871	36,923	32,156
10																
11		West County Unit 3														
12	34100	Structures And Improvements	17,429	17,516	17,599	17,681	17,766	17,853	17,936	18,023	18,109	18,196	18,283	18,370	18,457	17,940
13	34200	Fuel Holders, Producers And Accessories	2,283	2,292	2,294	2,288	2,296	2,307	2,308	2,319	2,330	2,341	2,352	2,363	2,375	2,319
14	34300	Prime Movers - General	77,703	78,325	78,762	78,750	79,332	79,967	80,292	80,886	81,542	82,201	82,851	83,522	84,196	80,641
15	34320	Prime Movers - Capital Spare Parts	(31,286)	(30,498)	(29,713)	(28,997)	(30,964)	(32,959)	(33,901)	(33,103)	(32,269)	(31,408)	(30,509)	(29,574)	(28,610)	(31,061)
16	34400	Generators	23,190	23,309	23,267	22,163	22,293	22,428	22,568	22,711	22,857	23,004	23,154	23,305	23,458	22,901
17	34500	Accessory Electric Equipment	19,915	20,020	20,115	20,209	20,315	20,420	20,525	20,628	20,733	20,839	20,945	21,051	21,158	20,529
18	34600	Miscellaneous Power Plant Equipment	9,527	9,550	9,573	9,596	9,619	9,642	9,665	9,688	9,711	9,734	9,756	9,780	9,803	9,665
19		Total West County Unit 3	118,761	120,514	121,897	121,691	120,657	119,657	119,394	121,152	123,014	124,907	126,831	128,817	130,836	122,933
20																
21		Lauderdale Gas Turbines ⁽²⁾														
22	34100	Structures And Improvements	(120)	(110)	(100)	(90)	(80)	(70)	(60)	(50)	(40)	(30)	(20)	(10)		(60)
23	34300	Prime Movers - General	(1,313)	(1,203)	(1,094)	(985)	(875)	(766)	(656)	(547)	(438)	(328)	(219)	(109)		(656)
24	34400	Generators	(221)	(202)	(184)	(166)	(147)	(129)	(110)	(92)	(74)	(55)	(37)	(18)		(110)
25	34500	Accessory Electric Equipment	(50)	(46)	(42)	(38)	(33)	(29)	(25)	(21)	(17)	(13)	(8)	(4)		(25)
26	34600	Miscellaneous Power Plant Equipment	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		(0)
27		Total Lauderdale Gas Turbines	(1,704)	(1,562)	(1,420)	(1,278)	(1,136)	(994)	(852)	(710)	(568)	(426)	(284)	(142)		(852)
28																
29		Ft. Myers Gas Turbines ⁽²⁾														
30	34100	Structures And Improvements	(5)	(5)	(4)	(4)	(4)	(3)	(3)	(2)	(2)	(1)	(1)	(0)		(3)
31	34200	Fuel Holders, Producers And Accessories	0	0	0	0	0	0	0	0	0	0	0	0		0
32	34300	Prime Movers - General	(783)	(718)	(652)	(587)	(522)	(457)	(391)	(326)	(261)	(196)	(130)	(65)		(391)
33	34400	Generators	(40)	(37)	(34)	(30)	(27)	(24)	(20)	(17)	(13)	(10)	(7)	(3)		(20)
34	34500	Accessory Electric Equipment	(140)	(128)	(116)	(105)	(93)	(81)	(70)	(58)	(47)	(35)	(23)	(12)		(70)
35	34600	Miscellaneous Power Plant Equipment	(1)	(1)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		(0)
36		Total Ft. Myers Gas Turbines	(969)	(888)	(808)	(727)	(646)	(565)	(485)	(404)	(323)	(242)	(162)	(81)		(485)
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		Lauderdale Unit 4, Unit 5, and Common ⁽²⁾														
2	34100	Structures And Improvements	(14,929)	(14,840)	(14,751)	(14,661)	(14,572)	(14,482)	(14,393)	(14,303)	(14,214)	(14,124)	(14,035)	(13,946)	(13,856)	(14,393)
3	34200	Fuel Holders, Producers And Accessories	(887)	(881)	(876)	(871)	(865)	(860)	(855)	(849)	(844)	(839)	(834)	(828)	(823)	(855)
4	34300	Prime Movers - General	(124,010)	(123,267)	(122,524)	(121,781)	(121,039)	(120,296)	(119,553)	(118,810)	(118,067)	(117,324)	(116,581)	(115,838)	(115,095)	(119,553)
5	34320	Prime Movers - Capital Spare Parts	(61,824)	(61,454)	(61,083)	(60,713)	(60,342)	(59,972)	(59,602)	(59,231)	(58,861)	(58,490)	(58,120)	(57,749)	(57,379)	(59,602)
6	34400	Generators	(9,823)	(9,764)	(9,705)	(9,646)	(9,587)	(9,528)	(9,469)	(9,411)	(9,352)	(9,293)	(9,234)	(9,175)	(9,116)	(9,469)
7	34500	Accessory Electric Equipment	(12,101)	(12,029)	(11,956)	(11,884)	(11,811)	(11,739)	(11,666)	(11,594)	(11,521)	(11,449)	(11,376)	(11,304)	(11,231)	(11,666)
8	34600	Miscellaneous Power Plant Equipment	(1,129)	(1,122)	(1,115)	(1,109)	(1,102)	(1,095)	(1,088)	(1,082)	(1,075)	(1,068)	(1,061)	(1,055)	(1,048)	(1,088)
9		Total Lauderdale Unit 4, Unit 5, and Common	(224,703)	(223,357)	(222,011)	(220,665)	(219,319)	(217,972)	(216,626)	(215,280)	(213,934)	(212,588)	(211,241)	(209,895)	(208,549)	(216,626)
10																
11		Port Everglades Gas Turbines ⁽²⁾														
12	34100	Structures And Improvements	(74)	(68)	(62)	(55)	(49)	(43)	(37)	(31)	(25)	(18)	(12)	(6)		(37)
13	34200	Fuel Holders, Producers And Accessories	(151)	(139)	(126)	(113)	(101)	(88)	(76)	(63)	(50)	(38)	(25)	(13)		(76)
14	34300	Prime Movers - General	(669)	(613)	(557)	(502)	(446)	(390)	(334)	(279)	(223)	(167)	(111)	(56)		(334)
15	34400	Generators	(90)	(82)	(75)	(67)	(60)	(52)	(45)	(37)	(30)	(22)	(15)	(7)		(45)
16	34500	Accessory Electric Equipment	(49)	(45)	(41)	(37)	(33)	(29)	(24)	(20)	(16)	(12)	(8)	(4)		(24)
17	34600	Miscellaneous Power Plant Equipment	(13)	(12)	(11)	(10)	(9)	(8)	(7)	(6)	(4)	(3)	(2)	(1)		(7)
18		Port Everglades Gas Turbines	(1,046)	(959)	(872)	(785)	(697)	(610)	(523)	(436)	(349)	(262)	(174)	(87)		(523)
19																
20		Putnam Unit 1, Unit 2, and Common ⁽²⁾														
21	34100	Structures And Improvements	(820)	(752)	(684)	(615)	(547)	(479)	(410)	(342)	(273)	(205)	(137)	(68)		(410)
22	34200	Fuel Holders, Producers And Accessories	(120)	(110)	(100)	(90)	(80)	(70)	(60)	(50)	(40)	(30)	(20)	(10)		(60)
23	34300	Prime Movers - General	(7,675)	(7,035)	(6,396)	(5,756)	(5,117)	(4,477)	(3,837)	(3,198)	(2,558)	(1,919)	(1,279)	(640)		(3,837)
24	34400	Generators	(1,072)	(982)	(893)	(804)	(715)	(625)	(536)	(447)	(357)	(268)	(179)	(89)		(536)
25	34500	Accessory Electric Equipment	(571)	(523)	(476)	(428)	(380)	(333)	(285)	(238)	(190)	(143)	(95)	(48)		(285)
26	34600	Miscellaneous Power Plant Equipment	(50)	(46)	(42)	(37)	(33)	(29)	(25)	(21)	(17)	(12)	(8)	(4)		(25)
27		Total Putnam Unit 1, Unit 2, and Common	(10,307)	(9,448)	(8,589)	(7,730)	(6,871)	(6,013)	(5,154)	(4,295)	(3,436)	(2,577)	(1,718)	(859)		(5,154)
28																
29		Other Minor Other Production	11,955	11,955	11,955	11,955	11,955	11,955	11,955	11,955	11,955	11,955	11,954	11,954	11,954	11,955
30																
31		Surplus Flowback	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748
32																
33		TOTAL OTHER PRODUCTION	2,858,796	2,834,274	2,868,615	2,904,878	2,911,055	2,917,135	2,931,129	2,973,701	3,016,542	3,059,054	3,093,199	3,133,976	3,146,586	2,972,995
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		TRANSMISSION ^{(2) (4)}														
2		Oil Backout Transmission														
3	35020	Easements	22,253	22,253	22,254	22,254	22,254	22,255	22,255	22,256	22,256	22,257	22,257	22,258	22,258	22,255
4	35200	Structures And Improvements	4,547	4,547	4,548	4,548	4,548	4,548	4,548	4,548	4,548	4,548	4,549	4,549	4,549	4,548
5	35300	Station Equipment	58,029	58,031	58,033	58,035	58,037	58,038	58,040	58,042	58,044	58,046	58,048	58,050	58,052	58,040
6	35400	Towers And Fixtures	20,960	20,961	20,963	20,965	20,966	20,968	20,969	20,971	20,972	20,974	20,975	20,977	20,978	20,969
7	35500	Poles And Fixtures	11,489	11,491	11,493	11,495	11,497	11,498	11,500	11,502	11,504	11,506	11,508	11,510	11,512	11,500
8	35600	Overhead Conductors And Devices	73,295	73,298	73,301	73,304	73,307	73,310	73,313	73,317	73,320	73,323	73,326	73,329	73,332	73,313
9	35700	Underground Conduit	37	37	37	37	37	37	37	37	37	37	37	37	37	37
10	35900	Roads And Trails	5,917	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,919	5,919	5,919	5,919	5,919	5,918
11		Total Oil Backout Transmission	196,527	196,536	196,545	196,554	196,564	196,573	196,582	196,591	196,601	196,610	196,619	196,628	196,638	196,582
12																
13		All Other Transmission														
14	35020	Easements	87,983	88,292	88,601	88,910	89,219	89,528	89,838	90,147	90,457	90,766	91,076	91,385	91,707	89,839
15	35200	Structures And Improvements	81,692	82,573	83,467	84,361	85,262	86,171	87,080	87,989	88,899	89,808	90,718	91,627	92,538	87,091
16	35300	Station Equipment	711,797	716,195	720,691	725,190	729,448	733,948	738,461	742,995	747,548	752,086	756,654	761,235	765,838	738,622
17	35310	Station Equipment - Step-Up Transformers	147,690	149,128	150,590	152,053	153,526	155,008	156,493	157,980	159,466	160,953	162,459	163,985	165,510	156,526
18	35400	Towers And Fixtures	2,950	4,429	5,946	7,312	8,800	10,421	12,073	14,000	15,980	17,965	19,971	22,096	24,292	12,787
19	35500	Poles And Fixtures	635,154	640,255	645,447	650,305	655,442	660,900	666,487	672,746	679,132	685,533	692,019	698,812	705,836	668,313
20	35600	Overhead Conductors And Devices	442,336	445,065	447,838	450,429	453,165	456,075	459,058	462,397	465,802	469,210	472,670	476,296	480,043	460,030
21	35700	Underground Conduit	45,604	45,779	45,954	46,129	46,304	46,479	46,654	46,829	47,005	47,180	47,355	47,531	47,706	46,654
22	35800	Underground Conductors And Devices	7,795	8,011	8,212	8,396	8,575	8,772	8,971	9,168	9,358	9,556	9,753	9,964	10,176	8,978
23	35900	Roads And Trails	50,700	50,870	51,039	51,208	51,377	51,547	51,716	51,885	52,054	52,223	52,392	52,561	52,730	51,716
24		Total All-Other Transmission	2,213,702	2,230,597	2,247,785	2,264,293	2,281,118	2,298,849	2,316,830	2,336,136	2,355,701	2,375,280	2,395,068	2,415,493	2,436,375	2,320,556
25																
26		Surplus Flowback	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)	(310,355)
27																
28		TOTAL TRANSMISSION	2,099,874	2,116,778	2,133,976	2,150,493	2,167,327	2,185,068	2,203,058	2,222,373	2,241,947	2,261,535	2,281,332	2,301,767	2,322,659	2,206,784
29																
30		DISTRIBUTION ^{(2) (4)}														
31	36010	Easements	74	75	75	75	76	76	76	77	77	77	78	78	78	76
32	36100	Structures And Improvements	115,024	115,709	116,394	117,086	117,792	118,507	119,215	119,943	120,673	121,406	122,143	122,886	123,633	119,262
33	36200	Station Equipment	776,390	779,085	781,645	784,317	787,379	790,619	793,129	796,432	799,706	803,003	806,246	809,573	812,925	793,881
34	36290	Substation Equipment - LMS	2,600	2,547	2,323	2,155	2,035	2,015	1,970	1,946	1,921	1,713	1,682	1,650	1,540	2,007
35	36410	Poles, Towers And Fixtures - Wood	503,034	508,250	513,508	518,790	524,098	529,449	534,829	540,227	545,640	551,084	556,548	562,054	567,581	535,007
36	36420	Poles, Towers And Fixtures - Concrete	205,102	210,106	215,150	220,224	225,328	230,467	235,632	240,817	246,020	251,248	256,493	261,766	267,058	235,801
37	36500	Overhead Conductors And Devices	635,613	639,607	643,699	647,778	651,870	656,085	660,349	664,609	668,852	673,169	677,516	682,019	686,554	660,594
38	36660	Underground Conduit - Duct System	662,242	666,914	671,633	676,401	681,220	686,083	690,990	695,941	700,935	705,971	711,041	716,146	721,289	691,293
39	36670	Underground Conduit - Direct Buried	53,075	53,460	53,852	54,249	54,653	55,062	55,477	55,897	56,322	56,753	57,187	57,626	58,070	55,514
40	36750	Underground Conductors And Devices - Duct System (20+ Years)	13,383	13,517	13,652	13,786	13,920	14,054	14,188	14,322	14,457	14,591	14,725	14,859	14,993	14,188
41	36760	Underground Conductors And Devices - Duct System	843,130	849,070	855,066	861,098	867,174	873,313	879,500	885,728	891,993	898,310	904,665	911,081	917,538	879,821
42																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION: Provide the monthly reserve balances for each account or
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Type of Data Shown:
☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
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(\$000)

Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1																
2	36770	Underground Conductors And Devices - Direct Buried	363,548	364,650	365,761	366,874	367,991	369,119	370,254	371,393	372,537	373,688	374,846	376,016	377,192	370,298
3	36800	Line Transformers	1,201,618	1,203,630	1,205,747	1,207,851	1,209,976	1,212,241	1,214,571	1,216,919	1,219,270	1,221,716	1,224,212	1,226,888	1,229,618	1,214,943
4	36910	Services - Overhead	191,957	192,829	193,709	194,589	195,473	196,366	197,265	198,167	199,072	199,984	200,901	201,829	202,761	197,300
5	36960	Services - Underground	576,951	580,435	583,974	587,562	591,203	594,901	598,649	602,444	606,284	610,176	614,108	618,090	622,117	598,992
6	37000	Meters	116,875	117,616	118,358	119,100	119,843	120,587	121,331	122,076	122,822	123,568	124,315	125,063	125,811	121,336
7	37010	Meters-AMI	374,631	376,126	377,659	379,188	380,727	382,323	383,948	385,586	387,234	388,920	390,630	392,411	394,218	384,123
8	37100	Installations On Customer Premises	52,260	52,649	53,043	53,441	53,844	54,252	54,665	55,083	55,506	55,934	56,365	56,802	57,243	54,699
9	37120	Residential Load Management	11,343	11,271	11,619	11,967	7,498	7,766	8,034	8,302	8,566	8,834	9,102	9,370	9,637	9,485
10	37130	Commercial Load Management - Non-ECCR	4,829	4,903	4,976	5,050	5,124	5,197	5,271	5,344	5,418	5,491	5,565	5,638	5,712	5,271
11	37140	Electric Vehicle Chargers	13,606	14,423	15,263	16,121	16,997	17,889	18,795	19,713	20,643	21,582	22,528	23,481	24,441	18,883
12	37161	Light Duty Generators	32,660	32,661	32,662	32,662	32,663	32,664	32,664	32,665	32,666	32,666	32,666	32,667	32,668	32,664
13	37170	Heavy Duty Generators	1,036	1,066	1,096	1,126	1,157	1,187	1,217	1,248	1,278	1,308	1,338	1,369	1,399	1,217
14	37300	Street Lighting And Signal Systems	130,133	130,737	131,385	132,049	132,741	133,492	134,282	135,104	135,954	136,850	137,780	138,777	139,810	134,546
15																
16		Surplus Flowback	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)	(483,321)
17																
18		TOTAL DISTRIBUTION	6,397,792	6,438,015	6,478,927	6,520,218	6,557,461	6,600,393	6,642,981	6,686,663	6,730,525	6,774,723	6,819,359	6,864,818	6,910,565	6,647,880
19																
20		BATTERY STORAGE														
21	38702	Structures And Improvements	30,375	31,867	33,359	34,850	36,342	37,834	39,326	41,479	44,295	47,111	50,395	54,775	59,783	41,676
22	38703	Energy Storage Equipment	70,284	72,581	74,879	77,176	79,474	81,771	84,069	87,157	91,035	94,913	99,350	105,095	111,590	86,875
23	38705	Collector System	1,311	1,344	1,377	1,410	1,443	1,476	1,509	1,552	1,605	1,657	1,717	1,793	1,879	1,544
24	38707	Inverters	5,049	5,261	5,472	5,683	5,895	6,106	6,318	6,615	7,000	7,384	7,829	8,418	9,089	6,625
25	38711	Miscellaneous Energy Storage Equipment	764	805	846	888	929	971	1,012	1,068	1,139	1,210	1,291	1,396	1,515	1,064
26																
27		Surplus Flowback	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)
28																
29		TOTAL BATTERY STORAGE	105,318	109,393	113,468	117,543	121,618	125,693	129,769	135,407	142,608	149,809	158,117	169,013	181,391	135,319
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

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Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26

☐ Prior Year Ended ___/___/___

☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		GENERAL PLANT ^{(2) (4)}														
2	39000	Structures And Improvements	177,400	177,800	178,207	178,618	179,033	179,454	179,879	180,309	180,741	181,178	181,618	182,064	182,521	179,909
3	39100	Office Furniture And Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4	39200	Aircrafts	26,557	26,557	26,557	26,557	26,557	26,557	26,557	26,557	26,557	26,557	26,557	26,557	26,557	26,557
5	39210	Automobiles	12,178	12,341	12,504	12,669	12,834	13,001	13,168	13,337	13,506	13,676	13,846	14,016	14,188	13,174
6	39220	Light Trucks	50,353	51,107	51,866	52,628	53,397	54,172	54,953	55,738	56,527	57,317	58,109	58,906	59,708	54,983
7	39230	Heavy Trucks	197,756	199,785	201,823	203,871	205,932	208,010	210,099	212,198	214,304	216,413	218,528	220,651	222,789	210,166
8	39240	Tractor Trailers	2,224	2,258	2,292	2,325	2,359	2,393	2,426	2,460	2,494	2,527	2,561	2,595	2,628	2,426
9	39270	Marine Equipment	245	251	258	264	271	278	285	293	300	307	315	322	330	286
10	39280	Transportation - Other	435	448	462	476	490	505	520	534	549	564	579	594	609	520
11	39290	Trailers	6,616	6,775	6,935	7,096	7,258	7,421	7,585	7,749	7,915	8,080	8,246	8,413	8,580	7,590
12	39610	Power Operated Equipment	3,741	3,776	3,811	3,846	3,881	3,917	3,953	3,990	4,026	4,063	4,100	4,137	4,174	3,955
13	39703	Communication Equipment - Fiber Optics	7,478	7,535	7,582	7,614	7,687	7,761	7,785	7,858	7,930	7,991	8,047	8,097	5,995	7,643
14																
15		Surplus Flowback	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)	(104,264)
16																
17		TOTAL GENERAL PLANT	380,719	384,370	388,032	391,700	395,436	399,204	402,948	406,759	410,585	414,409	418,242	422,088	423,816	402,947
18																
19		TOTAL DEPRECIABLE PLANT BALANCE	14,814,565	14,905,441	15,058,519	15,206,338	15,326,041	15,442,639	15,579,378	15,748,528	15,920,288	16,092,085	16,256,877	16,432,343	16,556,511	15,641,504
20																
21		AMORTIZABLE PLANT														
22																
23		INTANGIBLE PLANT														
24	303	Miscellaneous Intangible Plant	248,905	250,965	251,143	253,202	255,263	257,323	259,384	261,446	263,508	265,570	267,633	269,696	271,762	259,677
25																
26		TOTAL INTANGIBLE PLANT	248,905	250,965	251,143	253,202	255,263	257,323	259,384	261,446	263,508	265,570	267,633	269,696	271,762	259,677
27																
28		STEAM PRODUCTION ⁽²⁾														
29	315	Computer Hardware (312)	274	276	278	280	282	284	286	288	290	292	295	297	299	286
30	315	Computer Hardware - 5 Year	898	916	935	954	973	992	528	(53)	(52)	(101)	(100)	(100)	(100)	437
31	315	Computer Hardware And Communication Equipment - 7 Year	395	400	405	410	414	419	418	423	428	432	437	442	446	421
32	316	Miscellaneous Power Plant Equipment - 3 Year	213	219	225	230	236	241	247	253	258	264	270	275	281	247
33	316	Miscellaneous Power Plant Equipment -5 Year	1,269	1,292	1,315	1,338	1,361	1,383	1,406	1,429	1,452	1,475	1,498	1,520	1,543	1,406
34	316	Miscellaneous Power Plant Equipment -7 Year	(16,962)	(16,800)	(16,637)	(16,475)	(16,312)	(16,150)	(16,003)	(15,841)	(15,678)	(15,516)	(15,555)	(15,395)	(15,235)	(16,043)
35																
36		TOTAL STEAM PRODUCTION	(13,913)	(13,697)	(13,480)	(13,263)	(13,047)	(12,830)	(13,118)	(13,501)	(13,302)	(13,153)	(13,157)	(12,961)	(12,766)	(13,245)
37																
38																
39																
40																
41																
42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1		NUCLEAR PRODUCTION														
2	324	Computer Hardware (324)	149	151	154	156	159	161	164	166	169	172	174	177	179	164
3	324	Computer Hardware - 3 Year	(91)	(76)	(78)	(257)	(248)	(242)	(235)	(228)	(219)	(210)	(201)	(196)	(190)	(190)
4	324	Computer Hardware - 5 Year	98	100	102	105	107	109	112	114	117	119	122	124	126	112
5	324	Computer Equipment (323)	232	234	236	237	239	240	242	243	245	246	248	249	251	242
6	324	Computer Software (324)	101,022	97,211	99,037	100,864	102,499	82,350	83,964	85,388	60,299	61,688	63,035	64,423	65,461	82,095
7	324	Fiber Optics	52	52	52	52	52	53	53	53	53	53	53	53	54	53
8	325	Miscellaneous Power Plant Equipment - 3 Year	(217)	(221)	(226)	(231)	(236)	(240)	(245)	(250)	(255)	(259)	(264)	(269)	(274)	(245)
9	325	Miscellaneous Power Plant Equipment - 5 Year	1,402	1,436	1,340	1,372	1,404	1,435	1,467	1,499	1,531	1,562	1,594	1,626	1,657	1,486
10	325	Miscellaneous Power Plant Equipment - 7 Year	46,673	47,053	45,507	46,094	46,917	47,344	47,814	48,400	49,180	49,986	50,938	51,360	51,553	46,371
11																
12		TOTAL NUCLEAR PRODUCTION	149,320	145,940	146,123	148,392	150,893	131,210	133,335	135,386	111,119	113,357	115,699	117,549	118,817	132,088
13																
14		SOLAR PRODUCTION														
15	338	Computer Hardware - 3 Year	93	100	107	67	38	42	35	40	29	33	37	39	43	54
16	338	Computer Hardware And Miscellaneous Power Equipment - 5 Year	464	489	317	339	361	383	405	427	449	471	493	515	538	435
17	338	Computer Hardware, Software, and Miscellaneous Power Equipment - 7 Year	3,461	3,551	3,641	3,732	3,809	3,891	3,981	4,063	4,151	4,242	4,331	4,415	4,502	3,982
18																
19		TOTAL SOLAR PRODUCTION	4,018	4,140	4,065	4,138	4,208	4,316	4,422	4,530	4,630	4,746	4,861	4,970	5,083	4,471
20																
21		OTHER PRODUCTION ⁽²⁾														
22	345	Computer Hardware - 3 Year	769	793	808	526	499	502	504	512	460	441	442	431	436	548
23	345	Computer Hardware - 5 Year	1,905	1,958	1,996	2,048	2,100	2,116	2,151	2,163	2,214	2,263	2,301	2,347	2,279	2,142
24	345	Computer Hardware, Software, and Communication Equipment - 7 Year	38,546	38,107	39,207	40,308	41,409	42,510	43,611	44,711	45,596	46,695	47,794	48,893	49,987	43,644
25	345	Computer Hardware (343)	1,275	1,298	1,322	1,345	1,368	1,392	1,415	1,438	1,462	1,485	1,508	1,532	1,555	1,415
26	345	Computer Hardware (345)	1	1	2	2	2	2	2	2	2	2	2	2	2	2
27	345	Computer Software - 20 Year	28,182	28,320	28,457	28,595	28,733	28,871	29,008	29,146	29,284	29,422	29,560	29,697	29,835	29,008
28	345	Fiber Optics	2,603	2,612	2,622	2,631	2,640	2,649	2,658	2,667	2,677	2,686	2,695	2,704	2,713	2,658
29	346	Miscellaneous Power Plant Equipment - 3 Year	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)
30	346	Miscellaneous Power Plant Equipment - 5 Year	395	406	409	384	407	430	413	435	458	480	502	525	485	441
31	346	Miscellaneous Power Plant Equipment - 7 Year	20,340	20,345	19,824	19,881	20,248	18,561	18,735	18,886	19,165	19,393	19,301	19,456	19,596	19,518
32																
33		TOTAL OTHER PRODUCTION	93,927	93,751	94,557	95,631	97,316	96,943	98,409	99,872	101,228	102,777	104,017	105,498	106,799	99,286
34																
35		TRANSMISSION														
36	351	Computer Hardware - 3 Year	1,656	1,692	1,676	1,701	1,714	1,605	1,616	1,615	1,636	1,673	1,686	1,701	722	1,592
37	351	Computer Hardware - 5 Year	7,098	6,916	7,076	7,264	7,341	7,500	7,662	7,793	7,954	8,116	8,674	7,012	7,130	7,364
38	351	Computer Software And Communication Equipment - 7 Year	52,037	53,823	55,442	57,661	60,015	62,379	64,741	67,305	68,981	71,435	73,622	76,129	78,733	64,793
39	351	Communications Equipment (353)	4,721	4,775	4,830	4,885	4,939	4,994	5,049	5,104	5,159	5,215	5,270	5,325	5,381	5,050
40	351	Fiber Optics	14,089	14,268	14,448	14,629	14,810	14,992	15,175	15,357	15,541	15,724	15,908	16,092	16,285	15,178
41																
42		TOTAL TRANSMISSION	79,601	81,474	83,471	86,140	88,820	91,471	94,243	97,175	99,271	102,162	103,360	106,259	108,251	93,977

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ X Projected Test Year Ended 12/31/26

☐ Prior Year Ended ____/____/____

☐ Historical Test Year Ended ____/____/____

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1																
2		<u>DISTRIBUTION</u>														
3	363	Computer Hardware (362)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
4	363	Computer Hardware - 3 Year	424	405	431	212	204	203	177	149	80	2	(46)	(71)	(80)	161
5	363	Computer Hardware - 5 Year	674	690	705	673	246	253	261	268	275	282	290	297	304	401
6	363	Computer Software And Communication Equipment - 7 Year	173,065	172,351	174,079	176,849	174,542	178,255	181,890	185,531	188,282	187,668	191,403	193,178	194,619	182,439
7	363	Communications Equipment (362)	10,020	10,080	10,140	10,201	10,261	10,322	10,382	10,442	10,503	10,563	10,624	10,684	10,744	10,382
8	363	Fiber Optics	7,830	8,311	8,792	9,274	9,755	10,236	10,718	11,199	11,680	12,162	12,643	13,124	13,606	10,718
9																
10		TOTAL DISTRIBUTION	192,011	191,835	194,146	197,208	195,006	199,267	203,426	207,588	210,819	210,676	214,912	217,211	219,192	204,100
11																
12		<u>BATTERY STORAGE</u>														
13	387	Computer Hardware - 3 Year	23	24	25	26	26	27	28	29	4	4	4	5	5	18
14	387	Computer Hardware - 5 Year	32	35	38	41	44	47	51	54	57	60	63	67	70	51
15	387	Computer Software And Miscellaneous Storage Equipment - 7 Year	543	594	646	698	750	803	856	909	963	1,017	1,070	1,125	1,179	858
16																
17		TOTAL BATTERY STORAGE	598	652	708	764	821	878	935	992	1,024	1,081	1,138	1,196	1,254	926
18																
19		<u>GENERAL PLANT</u>														
20	390	Leasehold Improvements	262	266	269	273	277	281	283	24	24	25	25	26	26	159
21	391	Office Furniture/Equipment And Mailing Equipment - 7 Year	51,898	51,063	40,570	41,652	42,717	43,654	43,955	44,395	45,747	46,579	47,832	49,112	49,438	46,047
22	391	Office Accessories	4,318	4,374	4,653	4,555	4,849	4,919	4,350	4,658	4,974	5,297	5,307	5,639	5,992	4,914
23	393	Stores Equipment	4,705	4,863	5,004	5,028	5,194	5,365	5,517	5,680	5,862	6,036	6,226	6,419	6,566	5,574
24	394	Tools And Shop Equipment	38,650	40,167	41,723	36,288	36,659	38,207	39,699	41,382	43,087	44,840	46,620	48,459	50,365	42,011
25	395	Laboratory Equipment	9,552	9,694	9,131	9,334	9,409	9,531	9,414	9,459	9,592	9,722	9,878	9,970	10,167	9,604
26	397	Computer Hardware - 3 Year	(1,073)	(822)	(686)	(508)	(347)	(122)	167	250	352	(176)	(7)	213	389	(182)
27	397	Computer Hardware and ECCR Software & Equipment - 5 Year	162,131	167,113	164,553	161,867	145,449	143,982	148,459	152,577	156,946	160,687	164,597	166,837	171,031	158,941
28	397	Computer Software, Software as a Service and Communication Equipment - 7 Year	778,052	759,157	751,250	743,585	755,715	770,542	789,323	761,936	780,960	799,166	815,940	831,474	848,795	783,530
29	397	Computer Software and Software as a Service - 20 Year	140,393	141,921	143,463	145,015	146,572	148,131	149,694	151,262	152,837	154,416	155,999	157,584	159,226	149,732
30	398	Miscellaneous Equipment	60,197	60,612	59,308	61,633	62,791	64,834	66,034	66,856	68,083	69,797	71,205	72,820	73,736	65,993
31																
32		TOTAL GENERAL PLANT	1,249,083	1,238,409	1,219,239	1,208,721	1,209,284	1,229,323	1,256,894	1,238,481	1,268,463	1,296,390	1,323,621	1,348,552	1,375,731	1,266,322
33																
34		TOTAL AMORTIZABLE PLANT	2,003,550	1,993,470	1,979,972	1,980,932	1,988,564	1,997,900	2,037,928	2,031,968	2,046,760	2,083,607	2,122,084	2,157,968	2,194,123	2,047,602
35																
36																
37																
38																
39																
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:
☒ X Projected Test Year Ended 12/31/26
☐ Prior Year Ended ___/___/___
☐ Historical Test Year Ended ___/___/___

Witness: Ina Laney

Line No.	Account/ Sub-account Number	Account/ Sub-account Title ⁽¹⁾	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
1	OTHER ITEMS															
2																
3	Various	Asset Retirement Obligation	(106,137)	(106,836)	(118,523)	(119,222)	(119,922)	(120,621)	(121,321)	(122,020)	(122,719)	(123,419)	(124,118)	(124,818)	(125,517)	(119,630)
4	115000	Scherer Acquisition Adjustment - Capital Recovery	(19,941)	(19,822)	(19,703)	(19,585)	(19,466)	(19,347)	(19,228)	(19,109)	(18,991)	(18,872)	(18,753)	(18,634)	(18,516)	(19,228)
5	115000	Vero Beach Acquisition Adjustment	25,968	26,275	26,582	26,890	27,197	27,504	27,812	28,119	28,426	28,734	29,041	29,348	29,656	27,812
6	Various	Property Under Capital Lease	29,612	29,636	29,660	29,684	29,707	29,731	29,755	29,779	29,803	29,827	29,851	29,874	29,898	29,755
7	Various	Capital Recovery - FERC Reclass	2,007,266	1,994,135	1,981,003	1,967,871	1,954,740	1,941,608	1,928,476	1,915,345	1,902,213	1,889,081	1,875,950	1,862,818	1,849,686	1,928,476
8	Various	Avoided AFUDC - FERC Reclass	65,527	65,786	66,045	66,303	66,561	66,819	67,076	67,333	67,590	67,846	68,102	68,357	68,613	67,074
9	Various	Surplus Flowback - FERC Reclass	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535	3,302,535
10	Various	Decommissioning Reserve - ARO Contra	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)	(6,788,586)
11																
12	TOTAL OTHER ITEMS		(1,483,755)	(1,496,877)	(1,520,987)	(1,534,109)	(1,547,233)	(1,560,356)	(1,573,480)	(1,586,604)	(1,599,729)	(1,612,853)	(1,625,979)	(1,639,104)	(1,652,230)	(1,571,792)
13																
14	TOTAL DEPRECIABLE/AMORTIZABLE RESERVE BALANCE		15,334,360	15,402,035	15,517,504	15,653,161	15,767,372	15,880,183	16,043,827	16,193,892	16,367,319	16,562,838	16,752,983	16,951,207	17,098,405	16,117,314
15																
16	NON-DEPRECIABLE PROPERTY ^{(2) (4)}		(1,774)	(1,767)	(1,760)	(1,753)	(1,745)	(1,738)	(1,731)	(1,724)	(1,717)	(1,710)	(1,702)	(1,695)	(1,688)	(1,731)
17																
18	NUCLEAR DECOMMISSIONING		7,531,673	7,547,764	7,563,894	7,580,061	7,596,267	7,612,511	7,628,793	7,645,113	7,661,472	7,677,870	7,694,306	7,710,782	7,727,296	7,629,062
19																
20	FOSSIL DISMANTLEMENT		484,789	487,146	490,258	492,888	495,999	499,111	502,222	505,334	508,445	511,557	514,668	517,780	520,891	502,391
21																
22	TOTAL RESERVE BALANCE		23,349,047	23,435,178	23,569,896	23,724,358	23,857,893	23,990,066	24,173,111	24,342,615	24,535,520	24,750,555	24,960,255	25,178,073	25,344,903	24,247,036
23																

⁽¹⁾ Plant balances are presented in new subfunctions and accounts as prescribed in FERC Docket No. RM2-11-000, Order No. 898 issued on June 29, 2023, effective January 1, 2025.

⁽²⁾ Amounts shown include capital recovery

⁽³⁾ Solar plant balances are presented in aggregate for plants with identical depreciation rates and separately for plants with unique depreciation rates.

⁽⁴⁾ Amounts shown include Plant Held for Future Use

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

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:
☒ Projected Test Year Ended 12/31/26
☒ Prior Year Ended 12/31/25
☒ Historical Test Year Ended 12/31/24
☒ Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney, Keith Ferguson

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Additions or (Retirements)	Test Year Minus One Year 12/31/2025	Test Year 12/31/2026	Test Year Plus One Year 12/31/2027	Most Recent Calendar Year 12/31/2024
1					
2	ADDITIONS				
3	Customer Service Platform ⁽¹⁾	-	-	715,971	-
4	SoBRA Projects	1,347,420	-	-	1,440,682
5	Solar Together Extension ⁽²⁾	7,493	118	-	2,063,475
6	Utility Scale Solar Projects	-	1,377,473	1,750,603	-
7	500kV Rebuild ⁽²⁾	405,141	-	289,341	676,589
8	Battery Storage Projects	531,718	2,048,712	1,187,806	-
9	All Other Additions	6,274,748	5,640,403	5,374,595	5,095,733
10					
11	TOTAL ADDITIONS ⁽³⁾	8,566,520	9,066,706	9,318,317	9,276,479
12					
13					
14	RETIREMENTS				
15	Plant Daniel	-	-	-	(775,715)
16	All Other Retirements	(1,198,073)	(1,264,658)	(1,426,474)	(1,082,242)
17					
18	TOTAL RETIREMENTS	(1,198,073)	(1,264,658)	(1,426,474)	(1,857,957)
19					
20					
21					
22	TOTAL NET ADDITIONS	7,368,447	7,802,048	7,891,843	7,418,523
23					
24					
25	Notes:				
26	(1) In preparation of this schedule, it was determined that \$27.6 million of capital expenditures did not close to plant in service so did not amortize in the forecast period, and it is not reflected in this schedule.				
27	(2) The project exceeds the 0.5% threshold in at least one of the prescribed time periods.				
28	(3) Includes plant-in-service adjustments or transfers reflected on MFR B-7.				
29					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service 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:
 X Projected Test Year Ended 12/31/2026
 Prior Year Ended / /
 Historical Test Year Ended / /

DOCKET NO.: 20250011-EI

Witness: Ina Laney, Tim Oliver

Line No.	(A) Preliminary Engineering Growth Classification	(B) (\$000)
1		
2	Environmental	
3	Availability/Reliability	
4	Heat Rate	
5	Replace Existing Plant	
6	Safety	
7	Energy Conservation	
8	Capacity	3,165,982
9	Aid to Construction and Maintenance	
10	Regulatory	
11		
12	Total In-Service Additions	\$ 3,165,982
13		
14		
15	OTHER PRODUCTION	
16	Utility Scale Solar Projects	1,173,645
17	Battery Storage Projects	1,992,337
18		
19	Total In-Service Additions	\$ <u>3,165,982</u>
20		

Supporting Schedules:

Recap Schedules:

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

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service 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 ____/____/____
 X Prior Year Ended 12/31/2025
____ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

Witness: Ina Laney, Tim Oliver

Line No.	(A) Preliminary Engineering Growth Classification	(B) (000)
1		
2	Environmental	
3	Availability/Reliability	
4	Heat Rate	
5	Replace Existing Plant	
6	Safety	
7	Energy Conservation	
8	Capacity	1,750,670
9	Aid to Construction and Maintenance	
10	Regulatory	
11		
12	Total In-Service Additions	\$ 1,750,670
13		
14		
15	OTHER PRODUCTION	
16	2025 SoBRA Projects	1,226,109
17	Battery Storage Projects	524,561
18		
19	Total In-Service Additions	\$ 1,750,670
20		

FLORIDA PUBLIC SERVICE COMMISSION

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:12/31/2026
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000 WHERE APPLICABLE)

Witness: Ina Laney

(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 ⁽¹⁾	Expected Completion Date ⁽¹⁾	Percent Complete 1 - (4) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1	Various	INTANGIBLE											
2		Customer Service Platform	639,767	83,943	723,710	723,710	Aug-23	Jan-27	88.40%	52,410	523,144	0.969280	507,073
3		All Other Intangible Plant	136,042				Various	Various		17	185,429	0.969280	179,732
4		TOTAL INTANGIBLE PLANT	775,809	83,943	723,710	723,710				52,428	708,572		686,805
5													
6		STEAM PRODUCTION											
7		All Other Steam Production	8,830				Various	Various		10	12,795	0.955891	12,231
8		TOTAL STEAM PRODUCTION	8,830							10	12,795		12,231
9		NUCLEAR PRODUCTION											
11		All Other Nuclear Production	776,545				Various	Various		19,261	867,765	0.959261	832,413
12		TOTAL NUCLEAR PRODUCTION	776,545							19,261	867,765		832,413
13	Various	SOLAR PRODUCTION											
15		Jan 2026 Solar Projects	-	-	785,758	785,758	Jan-24	Jan-26	100.00%	53,594	58,248	0.959260	55,875
16		Apr 2026 Solar Projects	-		387,886	387,886	Apr-24	Apr-26	100.00%	22,305	113,147	0.959260	108,538
17		Jan 2027 Solar Projects	378,907	9,100	388,007	388,007	Apr-24	Jan-27	97.65%	19,703	244,600	0.959260	234,635
18		Apr 2027 Solar Projects	335,195	54,615	389,811	389,811	Jul-24	Apr-27	85.99%	11,351	162,453	0.959260	155,834
19		Jul 2027 Solar Projects	218,227	175,065	393,292	393,292	Jul-24	Jul-27	55.49%	6,876	97,057	0.959260	93,103
20		Oct 2027 Solar Projects	130,593	246,871	377,464	377,464	Oct-25	Oct-27	34.60%	5,985	86,726	0.959260	83,193
21		Jan 2028 Solar Projects	282,586	629,991	912,577	912,577	Jan-26	Jan-28	30.97%	10,653	171,670	0.959260	164,676
22		Jul 2028 Solar Projects	139,830	772,962	912,793	912,793	Jul-26	Jul-28	15.32%	3,864	63,707	0.959260	61,112
23		All Other Solar Production	6,254				Various	Various			7,417	0.959260	7,115
24		TOTAL SOLAR PRODUCTION	1,491,593	1,888,604	4,547,588	4,547,588				134,331	1,005,025		964,080
25			OTHER RENEWABLES										
26	All Other Renewables		28,228				Various	Various			9,325	0.959260	8,945
28	TOTAL OTHER RENEWABLES		28,228								9,325		8,945
29		OTHER PRODUCTION											
31		All Other Production	226,396				Various	Various		906	348,073	0.952770	331,633
32		TOTAL OTHER PRODUCTION	226,396							906	348,073		331,633
33	B2.000551 Various B2.000807 B2.000804 B2.000612 Various Various Various B2.000606 Various Various Various	TRANSMISSION											
35		500kV Rebuild	219,690	69,651	2,298,646	2,298,646	Various	Various	96.97%	26,012	180,153	0.895566	161,339
36		Fiber Optic	83,183	53,017	156,337	156,337	Various	Various	66.09%	7,840	67,912	0.895566	60,819
37		Grid Transformation - North Area Project	393	544,937	583,009	583,009	Various	Various	6.53%	1,188	10,970	0.895566	9,824
38		Grid Transformation - Orange River - Andytown - Levee Project	61,012	1,829,903	1,890,915	1,890,915	Various	Various	3.23%	2,522	35,533	0.895566	31,822
39		Holmes Creek - Millers Ferry Injection Project	2,984	297,577	495,721	495,721	Various	Various	39.97%	8,920	106,405	0.895566	95,292
40		Miami – Miami Beach Upgrades Project	132,341	147,284	493,254	493,254	Various	Various	70.14%	10,684	102,855	0.895566	92,113
41		State Road 80	-	-	678,976	678,976	Various	Various	100.00%	12,424	95,518	0.895566	85,543
42		Northwest Area Reliability Project	13,907	216,871	320,030	320,030	Various	Various	32.23%	1,717	13,630	0.895566	12,207
43		Santa Rosa Injection Project	9,781	238,784	330,973	330,973	Various	Various	27.85%	3,309	30,364	0.895566	27,193
44		South Florida Increased Transfer Capabilities Project	123,820	50,458	613,169	613,169	Various	Various	91.77%	11,257	118,620	0.895566	106,232
45		Sunbreak & Okeechobee Area Integration Project	3,991	134,060	403,808	403,808	Various	Various	66.80%	202	2,390	0.895566	2,141

Supporting Schedules:

Recap Schedules:

2026 Projected Test Year

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/2026

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000 WHERE APPLICABLE)

Witness: Ina Laney

(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 ⁽¹⁾	Expected Completion Date ⁽¹⁾	Percent Complete 1 - (4) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1	Various	State Road 70	-	-	561,346	561,346	Various	Various	100.00%	11,659	47,392	0.895566	42,443
2	B2.000669	Miami Dade Corridor Project	109,027	1,347,332	1,456,359	1,456,359	Various	Various	7.49%	11,220	93,682	0.895566	83,898
3	Various	Solar Transmission	105,532	428,239	738,458	738,458	Various	Various	42.01%	10,120	70,160	0.895566	62,833
4	Various	Energy Storage Transmission	11,178	2,377	69,928	69,928	Various	Various	96.60%	2,699	36,193	0.895566	32,413
5		All Other Transmission	164,541				Various	Various		25	225,775	0.895566	202,197
6		TOTAL TRANSMISSION PLANT	1,041,379	5,360,490	11,090,929	11,090,929				121,797	1,237,551		1,108,308
7													
8		DISTRIBUTION											
9	Various	Fiber Optic	254,307	166,546	552,483	552,483	Various	Various	69.86%	24,534	206,573	0.996607	205,872
10		All Other Distribution Plant	1,058,982				Various	Various			1,067,996	0.996607	1,064,373
11		TOTAL DISTRIBUTION PLANT	1,313,290	166,546	552,483	552,483				24,534	1,274,569		1,270,245
12													
13		ENERGY STORAGE											
14	Various	Jul 2026 Battery Storage Projects	-	-	750,058	750,058	Mar-25	Jul-26	100.00%	32,193	319,566	0.959260	306,547
15	C3.000409	Oct 2026 Battery Storage Projects	-	-	531,042	531,042	Oct-24	Oct-26	100.00%	24,636	290,583	0.959260	278,745
16	Various	Nov 2026 Battery Storage Projects	-	-	711,237	711,237	Mar-25	Nov-26	100.00%	33,180	381,401	0.959260	365,863
17	Various	Apr 2027 Battery Storage Projects	523,978	117,279	641,256	641,256	Apr-25	Apr-27	81.71%	16,405	218,412	0.959260	209,513
18	Various	Jul 2027 Battery Storage Projects	293,717	241,346	535,063	535,063	Jul-25	Jul-27	54.89%	8,348	109,708	0.959260	105,238
19	Various	Jan 2028 Battery Storage Projects	90,603	349,958	440,561	440,561	Jan-26	Jan-28	20.57%	4,979	78,640	0.959260	75,436
20	Various	Jul 2028 Battery Storage Projects	85,130	355,421	440,551	440,551	Jul-26	Jul-28	19.32%	2,293	37,882	0.959260	36,339
21		All Other Energy Storage	16,072				Various	Various			12,499	0.959260	11,989
22		TOTAL ENERGY STORAGE	1,009,499	1,064,004	4,049,769	4,049,769				122,033	1,448,691		1,389,671
23													
24		GENERAL											
25	Various	Fiber Optic	130,850	231,134	405,896	405,896	Various	Various	43.06%	11,268	101,000	0.969173	97,887
26	C6.424002	Corporate Headquarters	86,611	389,038	475,649	475,649	Feb-23	Oct-29	18.21%	8,376	65,112	0.969173	63,104
27		All Other General Plant	184,988				Various	Various		47	157,406	0.969173	152,554
28		TOTAL GENERAL PLANT	402,449	620,172	881,545	881,545				19,691	323,518		313,545
29													
30													
31		TOTAL CONSTRUCTION WORK IN PROGRESS	7,074,019	9,183,759	21,846,023	21,846,023				494,990	7,235,884		6,917,876
32													
33													
34													
35		TOTAL AFUDC TREATMENT	4,696,603							494,990	4,594,982		4,354,804
36													
37													
38		TOTAL NON-AFUDC TREATMENT	2,377,416								2,640,903		2,563,072
39													
40													
41		TOTAL CONSTRUCTION WORK IN PROGRESS	7,074,019	9,183,759	21,846,023	21,846,023				494,990	7,235,884		6,917,876
42													
43													
44		(1) Major projects with multiple phases are shown as various.											
45													

Supporting Schedules:

Recap Schedules:

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

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

Type of Data Shown:
☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended / /
☐ Historical Test Year Ended / /

Witness: Ina Laney

DOCKET NO.: 20250011-EI
(1)

Line No.

1
2 The company is not proposing to include any AFUDC-eligible CWIP in rate base.
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4
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Supporting Schedules: D-1a, D-9

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/26

X Prior Year Ended: 12/31/25

_ Historical Test Year Ended: _/_/_

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney, Tara DuBose, Thomas Broad,
Tim Oliver, Eduardo De Varona

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Prior Year 2025 13-Month Average	Test Year 2026 13-Month Average	Test Year Jurisdictional Factor	Test Year Jurisdictional Amount (3) x (4)
1	<u>STEAM PRODUCTION FUTURE USE</u>				
2	Aggregate Steam Production Property Under 5%	5,554	5,554	0.953530	5,296
3	TOTAL STEAM PRODUCTION FUTURE USE	5,554	5,554		5,296
4					
5	<u>TRANSMISSION FUTURE USE</u>				
6	Aggregate Transmission Property Under 5%	94,626	115,453	0.891321	102,906
7	TOTAL TRANSMISSION FUTURE USE	94,626	115,453		102,906
8					
9	<u>DISTRIBUTION FUTURE USE</u>				
10	Aggregate Distribution Property Under 5%	84,831	89,929	1.000000	89,929
11	TOTAL DISTRIBUTION FUTURE USE	84,831	89,929		89,929
12					
13	<u>GENERAL PLANT FUTURE USE</u>				
14	Aggregate General Plant Property Under 5%	37,573	36,587	0.969171	35,459
15	TOTAL GENERAL PLANT FUTURE USE	37,573	36,587		35,459
16					
17	<u>RENEWABLES FUTURE USE</u>				
18	Tesoro Groves LTD ⁽¹⁾	93,599	93,599	0.959260	89,786
19	Sunbreak Farms ⁽²⁾	75,223	72,993	0.959260	70,019
20	El Maximo Ranch Holdings	212,143	212,143	0.959260	203,500
21	A. Duda & Sons, Inc		180,388	0.959260	173,039
22	Aggregate Renewables Plant Property Under 5%	667,189	735,187	0.959260	705,236
23	TOTAL RENEWABLES FUTURE USE	1,048,154	1,294,309		1,241,579
24					
25					
26	TOTAL	1,270,738	1,541,832		1,475,168
27					
28					
29					
30	(1) Tesoro Groves LTD property includes Hummingbird Solar, Wax Myrtle Solar, and Lancewood Solar as presented on Exhibit TO-6 to FPL witness Oliver's Direct Testimony.				
31					
32	(2) Sunbreak Farms property includes Clover Solar, Indrio Solar, Waveland Solar, Inlet Solar, Harbortown Solar, Spruce Bluff Solar, Hook Point Solar, Horseback Solar, Coconut Solar,				
33	Catamaran Solar, and Savannas Solar as presented on Exhibit TO-6 to FPL witness Oliver's Direct Testimony.				
34					
35					
36					
37	Note: Totals may not add due to rounding.				
38					
39					

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

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

Type of Data Shown:
☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney, Dan DeBoer

	(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	507,390	0	628,487	49,167	462,923	0	722,121
2								
3	JANUARY	567,282	0	628,487	49,167	477,345	0	767,591
4								
5	FEBRUARY	614,210	0	628,487	49,167	488,733	0	803,132
6								
7	MARCH	626,751	0	628,487	49,167	499,887	0	804,518
8								
9	APRIL	527,846	0	685,540	53,986	463,442	0	803,930
10								
11	MAY	452,365	0	721,910	103,603	474,555	0	803,322
12								
13	JUNE	453,029	0	721,910	103,603	488,905	0	789,636
14								
15	JULY	453,029	0	721,910	103,603	503,612	0	774,929
16								
17	AUGUST	458,453	0	721,910	103,603	518,320	0	765,645
18								
19	SEPTEMBER	458,687	0	721,910	103,603	532,595	0	751,605
20								
21	OCTOBER	534,316	0	721,910	49,617	493,372	0	812,470
22								
23	NOVEMBER	595,605	0	721,910	0	458,043	0	859,472
24								
25	DECEMBER	607,575	0	721,910	0	472,807	0	856,678
26								
27	13 MONTH AVERAGE	527,426	0	690,366	62,945	487,272	0	793,465
28								
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING							
30								
31								
32								

NUCLEAR FUEL BALANCES

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

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

Type of Data Shown:
☐ Projected Test Year Ended ____/____/____
☒ Prior Year Ended 12/31/25
☐ Historical Test Year Ended ____/____/____

(\$000)

DOCKET NO.: 20250011-EI

Witness: Ina Laney, Dan DeBoer

	(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	450,529	0	593,246	163,267	528,515	0	678,526
2								
3	JANUARY	494,763	0	593,246	102,196	481,324	0	708,881
4								
5	FEBRUARY	494,866	0	593,246	102,196	493,861	0	696,447
6								
7	MARCH	501,217	0	593,246	102,196	504,593	0	692,065
8								
9	APRIL	417,082	0	619,484	108,797	463,100	0	682,263
10								
11	MAY	442,099	0	619,484	61,139	429,492	0	693,230
12								
13	JUNE	442,754	0	619,484	61,139	443,089	0	680,288
14								
15	JULY	459,578	0	619,484	61,139	457,139	0	683,062
16								
17	AUGUST	465,441	0	619,484	61,139	471,190	0	674,875
18								
19	SEPTEMBER	469,830	0	619,484	61,139	483,614	0	666,838
20								
21	OCTOBER	431,494	0	628,487	49,167	434,544	0	674,604
22								
23	NOVEMBER	469,939	0	628,487	49,167	448,501	0	699,093
24								
25	DECEMBER	507,390	0	628,487	49,167	462,923	0	722,121
26								
27	13 MONTH AVERAGE	465,152	0	613,488	79,373	469,376	0	688,638
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.
(\$000)

Type of Data Shown:
X Projected Test Year Ended: 12/31/26
X Prior Year Ended: 12/31/25
_ Historical Test Year Ended: _/_/_

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Witness: Ina Laney, Tara DuBose,
Liz Fuentes

DOCKET NO.: 20250011-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	45,219	6,786	0.967712	6,567
4	134	OTHER SPECIAL DEPOSITS	5,169	5,169	0.967712	5,002
5	135	WORKING FUNDS	1	1	0.967712	1
6	142	CUSTOMER ACCOUNTS RECEIVABLE	1,071,918	1,137,032	1.000000	1,137,032
7	143	OTHER ACCOUNTS RECEIVABLE	169,911	150,162	0.967712	145,314
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(6,549)	(7,324)	1.000000	(7,324)
9	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	64,496	68,546	0.967712	66,333
10	151	FUEL STOCK	242,220	238,413	0.939057	223,883
11	154	PLANT MATERIALS AND OPERATING SUPPLIES	1,105,836	1,103,691	0.960743	1,060,363
12	163	STORES EXPENSE UNDISTRIBUTED	(1,243)	(1,268)	0.960743	(1,218)
13	165	PREPAYMENTS	109,561	107,385	0.974768	104,676
14	171	INTEREST & DIVIDENDS RECEIVABLE	361	361	0.967712	349
15	172	RENTS RECEIVABLE	19,315	19,332	0.967712	18,708
16	173	ACCRUED UTILITY REVENUES	394,329	397,643	1.000146	397,701
17	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	21,539	21,970	0.967712	21,261
18		CURRENT AND ACCRUED ASSETS	3,242,082	3,247,900	0.978678	3,178,648
19						
20		DEFERRED DEBITS				
21						
22	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	2,116,235	1,954,545	0.524656	1,025,465
23	182.3	OTHER REGULATORY ASSETS	4,237,229	3,934,919	0.119110	468,688
24	183	PRELIM SURVEY & INVESTIGATION CHARGES	193,903	221,533	0.967712	214,380
25	184	CLEARING ACCOUNTS	33	33	0.967712	32
26	185	TEMPORARY FACILITIES	885	885	0.967712	856
27	186	MISCELLANEOUS DEFERRED DEBITS	2,414,601	2,416,312	0.969063	2,341,557
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	30	1	0.967712	1
29	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0.967712	0
30		DEFERRED DEBITS	8,962,916	8,528,228	0.475008	4,050,980
31						
32						
33		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	12,204,998	11,776,128	0.613922	7,229,628
34						
35						

2026 Projected Test Year

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

EXPLANATION Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.
(\$000)

Type of Data Shown:

X Projected Test Year Ended: 12/31/26

X Prior Year Ended: 12/31/25

_ Historical Test Year Ended: _/_/_

Witness: Ina Laney, Tara DuBose,
Liz Fuentes

	(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		OTHER NONCURRENT LIABILITIES				
2						
3	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(16,523)	(150,577)	1.000000	(150,577)
4	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(14,256)	(19,913)	0.969171	(19,300)
5	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(80,722)	(72,554)	0.969171	(70,317)
6	228.4	ACCUM PROVISION - OPERATING RESERVES	(206,206)	(211,416)	0.967712	(204,590)
7	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(13,523)	(13,523)	0.000000	0
8	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,297,911)	(2,387,717)	0.969171	(2,314,107)
9		OTHER NONCURRENT LIABILITIES	(2,629,141)	(2,855,700)	0.966100	(2,758,890)
10						
11		CURRENT AND ACCRUED LIABILITIES				
12						
13	232	ACCOUNTS PAYABLE	(880,577)	(966,032)	0.967712	(934,841)
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(58,806)	(58,806)	0.967712	(56,907)
15	235	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3,324)	(3,324)	0.967712	(3,217)
16	236	TAXES ACCRUED	(624,991)	(586,306)	0.976742	(572,669)
17	237	INTEREST ACCRUED	(325,404)	(355,328)	0.967299	(343,709)
18	241	TAX COLLECTIONS PAYABLE	(129,115)	(131,697)	0.967712	(127,445)
19	242	MISC CURRENT AND ACCRUED LIABILITIES	(899,828)	(843,667)	0.967866	(816,556)
20		CURRENT AND ACCRUED LIABILITIES	(2,922,044)	(2,945,160)	0.969504	(2,855,344)
21						
22		DEFERRED CREDITS				
23						
24	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,574)	(4,666)	0.967712	(4,515)
25	253	OTHER DEFERRED CREDITS	(319,030)	(301,857)	0.971110	(293,136)
26	254	OTHER REGULATORY LIABILITIES	(5,213,357)	(5,074,218)	0.953120	(4,836,338)
27						
28	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(19,769)	(19,306)	0.967712	(18,682)
29		DEFERRED CREDITS	(5,556,730)	(5,400,046)	0.954190	(5,152,672)
30						
31		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(11,107,915)	(11,200,906)	0.961253	(10,766,906)
32						
33		WORKING CAPITAL ALLOWANCE	1,097,082	575,222	-6.149415	(3,537,278)
34						
35						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

2026 Projected Test Year

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

EXPLANATION Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.
(\$000)

Type of Data Shown:

X Projected Test Year Ended: 12/31/26

X Prior Year Ended: 12/31/25

_ Historical Test Year Ended: _/_/_

Witness: Ina Laney, Tara DuBose,
Liz Fuentes

	(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		COMMISSION ADJUSTMENTS				
2						
3	143	OTHER ACCOUNTS RECEIVABLE	0	0	0.969171	0
4	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(64,496)	(68,546)	0.967712	(66,333)
5	165	PREPAYMENTS	(27,809)	(24,815)	0.998245	(24,771)
6	171	INTEREST & DIVIDENDS RECEIVABLE	(361)	(361)	0.967712	(349)
7	172	RENTS RECEIVABLE	(19,315)	(19,332)	0.967712	(18,708)
8	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(21,539)	(21,970)	0.967712	(21,261)
9	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	(1,128,624)	(1,053,096)	0.958356	(1,009,241)
10	182.3 & 182.4	OTHER REGULATORY ASSETS	(692,760)	(222,656)	0.964654	(214,786)
11	186	MISCELLANEOUS DEFERRED DEBITS	(13,238)	(9,257)	0.975694	(9,032)
12	228.1	ACCUM PROVISION - PROPERTY INSURANCE	95,477	150,577	1.000000	150,577
13	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	8,196	6,760	0.969171	6,551
14	229	ACCUMULATED PROVISION FOR RATE REFUNDS	13,523	13,523	0.000000	0
15	230	ASSET RETIREMENT OBLIGATION - LIABILITY	2,297,911	2,387,717	0.969171	2,314,107
16	232	ACCOUNTS PAYABLE	112	112	0.967712	108
17	235	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	3,300	3,300	0.967712	3,193
18	237	INTEREST ACCRUED	398	398	0.000000	0
19	242	MISC CURRENT AND ACCRUED LIABILITIES	20,967	21,381	0.967712	20,691
20	253	OTHER DEFERRED CREDITS	8,912	8,644	0.886299	7,661
21	254	OTHER REGULATORY LIABILITIES	4,993,584	4,899,869	0.970821	4,756,895
22		COMMISSION ADJUSTMENTS	5,474,238	6,072,246	0.970860	5,895,302
23						
24		COMPANY ADJUSTMENTS				
25						
26	154	PLANT MATERIALS AND OPERATING SUPPLIES	0	(58,475)	0.884813	(51,740)
27	186	MISCELLANEOUS DEFERRED DEBITS	0	(629)	1.000000	(629)
28		COMPANY ADJUSTMENTS	0	(59,104)	0.886038	(52,368)
29						
30		TOTAL ADJUSTMENTS	5,474,238	6,013,142	0.971694	5,842,933
31						
32		ADJUSTED WORKING CAPITAL ALLOWANCE	6,571,320	6,588,363	0.349959	2,305,655
33						
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

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 12/31/2026
Prior Year Ended / /
Historical Test Year Ended / /

DOCKET NO.: 20250011-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(6) Receipts			(7) Fuel Issued to Generation			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
																							(See Note 1)		
1	Turkey Point (TPS)	Distillate Oil	BBL	Jan-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
2				Feb-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
3				Mar-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
4				Apr-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
5				May-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
6				Jun-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
7				Jul-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
8				Aug-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
9				Sep-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
10				Oct-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
11				Nov-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
12				Dec-26	81,410	9,381	115.24	0	0	0.00	0	0	0.00							81,410	9,381	115.24	81,410	9,381	115.24
13	West County (WCEC)	Distillate Oil	BBL	Jan-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
14				Feb-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
15				Mar-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
16				Apr-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
17				May-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
18				Jun-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
19				Jul-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
20				Aug-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
21				Sep-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
22				Oct-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
23				Nov-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
24				Dec-26	272,147	30,069	110.49	0	0	0.00	0	0	0.00							272,147	30,069	110.49	272,147	30,069	110.49
25	Martin (PMG)	Distillate Oil	BBL	Jan-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
26				Feb-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
27				Mar-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
28				Apr-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
29				May-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
30				Jun-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
31				Jul-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
32				Aug-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
33				Sep-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
34				Oct-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
35				Nov-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
36				Dec-26	84,042	10,098	120.15	0	0	0.00	0	0	0.00							84,042	10,098	120.15	84,042	10,098	120.15
37	Fort Myers (PFM)	Distillate Oil	BBL	Jan-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
38				Feb-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
39				Mar-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
40				Apr-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
41				May-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
42				Jun-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
43				Jul-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
44				Aug-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
45				Sep-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
46				Oct-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
47				Nov-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54
48				Dec-26	245,412	29,092	118.54	0	0	0.00	0	0	0.00							245,412	29,092	118.54	245,412	29,092	118.54

Note 1 - Applicable only to system fuel inventory balances.

Supporting Schedules:

Recap Schedules: B3

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 12/31/2026
Prior Year Ended ____/____/____
Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(6) Receipts			(7) Fuel Issued to Generation			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
																							(See Note 1)		
1	Dania Beach (DBEC)	Distillate Oil	BBL	Jan-26	195,552	20,727	105.99	0	0	0.00	0	0	0.00							195,552	20,727	105.99	195,614	20,734	105.99
2				Feb-26	195,552	20,727	105.99	0	0	0.00	0	0	0.00							195,552	20,727	105.99	195,604	20,733	105.99
3				Mar-26	195,552	20,727	105.99	0	0	0.00	97	10	105.99							195,455	20,717	105.99	195,586	20,731	105.99
4				Apr-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,568	20,729	105.99
5				May-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,550	20,727	105.99
6				Jun-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,532	20,725	105.99
7				Jul-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,515	20,724	105.99
8				Aug-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,507	20,723	105.99
9				Sep-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,500	20,722	105.99
10				Oct-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,492	20,721	105.99
11				Nov-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,485	20,720	105.99
12				Dec-26	195,455	20,717	105.99	0	0	0.00	0	0	0.00							195,455	20,717	105.99	195,477	20,720	105.99
13	Cape Canaveral (CCEC)	Distillate Oil	BBL	Jan-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
14				Feb-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
15				Mar-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
16				Apr-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
17				May-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
18				Jun-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
19				Jul-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
20				Aug-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
21				Sep-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
22				Oct-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
23				Nov-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
24				Dec-26	129,763	12,504	96.36	0	0	0.00	0	0	0.00							129,763	12,504	96.36	129,763	12,504	96.36
25	Riviera (RBEC)	Distillate Oil	BBL	Jan-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
26				Feb-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
27				Mar-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
28				Apr-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
29				May-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
30				Jun-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
31				Jul-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
32				Aug-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
33				Sep-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
34				Oct-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
35				Nov-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
36				Dec-26	131,195	14,947	113.93	0	0	0.00	0	0	0.00							131,195	14,947	113.93	131,195	14,947	113.93
37	Port Everglades (PEEC)	Distillate Oil	BBL	Jan-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
38				Feb-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
39				Mar-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
40				Apr-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
41				May-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
42				Jun-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
43				Jul-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
44				Aug-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
45				Sep-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
46				Oct-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
47				Nov-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
48				Dec-26	144,650	12,273	84.85	0	0	0.00	0	0	0.00							144,650	12,273	84.85	144,650	12,273	84.85
49																									
50																									
51																									

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 12/31/2026
Prior Year Ended ____/____/____
Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(6) Receipts			(7) Fuel Issued to Generation			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
																							(See Note 1)		
1	Okeechobee (OCEC)	Distillate Oil	BBL	Jan-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
2				Feb-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
3				Mar-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
4				Apr-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
5				May-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
6				Jun-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
7				Jul-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
8				Aug-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
9				Sep-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
10				Oct-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
11				Nov-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
12				Dec-26	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	136,835	13,342	97.51
13	Crist (PCR)	Distillate Oil	BBL	Jan-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
15				Feb-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
16				Mar-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
17				Apr-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
18				May-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
19				Jun-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
20				Jul-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
21				Aug-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
22				Sep-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
23				Oct-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
24				Nov-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
25				Dec-26	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,081	17,150	145.24
26	Smith (PSM)	Distillate Oil	BBL	Jan-26	5,000	531	106.15	0	0	0.00	0	0	0.00							5,000	531	106.15	5,261	567	107.82
28				Feb-26	5,000	531	106.15	199	20	102.70	199	21	106.02							5,000	530	106.02	5,196	559	107.55
29				Mar-26	5,000	530	106.02	0	0	0.00	0	0	0.00							5,000	530	106.02	5,132	551	107.28
30				Apr-26	5,000	530	106.02	0	0	0.00	0	0	0.00							5,000	530	106.02	5,088	544	107.01
31				May-26	5,000	530	106.02	0	0	0.00	0	0	0.00							5,000	530	106.02	5,044	538	106.74
32				Jun-26	5,000	530	106.02	0	0	0.00	0	0	0.00							5,000	530	106.02	5,000	532	106.46
33				Jul-26	5,000	530	106.02	0	0	0.00	0	0	0.00							5,000	530	106.02	5,000	531	106.25
34				Aug-26	5,000	530	106.02	165	17	101.89	165	17	105.89							5,000	529	105.89	5,000	531	106.14
35				Sep-26	5,000	529	105.89	165	17	101.99	165	17	105.76							5,000	529	105.76	5,000	530	106.07
36				Oct-26	5,000	529	105.76	165	17	102.07	165	17	105.64							5,000	528	105.64	5,000	530	106.00
37				Nov-26	5,000	528	105.64	0	0	0.00	0	0	0.00							5,000	528	105.64	5,000	530	105.96
38				Dec-26	5,000	528	105.64	0	0	0.00	0	0	0.00							5,000	528	105.64	5,000	530	105.92
39	Scherer (SH3)	Distillate Oil	GAL	Jan-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
41				Feb-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
42				Mar-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
43				Apr-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
44				May-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
45				Jun-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
46				Jul-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
47				Aug-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
48				Sep-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
49				Oct-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
50				Nov-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95
51				Dec-26	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,321	237	2.95

Note 1 - Applicable only to system fuel inventory balances.

Supporting Schedules:

Recap Schedules: B3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

Projected Test Year Ended / /
X Prior Year Ended 12/31/2025
Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance		(6) Receipts		(7) Fuel Issued to Generation			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 13 Month Average		
					Units		Units		Units			Units			Units			Units			Units		
					(\$000)	\$ / Unit	(\$000)	\$ / Unit	(\$000)	\$ / Unit		(\$000)	\$ / Unit		(\$000)	\$ / Unit		(\$000)	\$ / Unit		(\$000)	\$ / Unit	
1	Turkey Point (TP5)	Distillate Oil	BBL	Jan-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,886	9,432	115.18
2				Feb-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,704	9,413	115.20
3				Mar-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,524	9,394	115.22
4				Apr-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,482	9,389	115.23
5				May-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,464	9,387	115.23
6				Jun-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,443	9,385	115.23
7				Jul-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,425	9,383	115.24
8				Aug-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,407	9,381	115.24
9				Sep-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,410	9,381	115.24
10				Oct-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,410	9,381	115.24
11				Nov-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,410	9,381	115.24
12				Dec-25	81,410	9,381	115.24	0	0	0.00	0	0	0.00					81,410	9,381	115.24	81,410	9,381	115.24
13	West County (WCEC)	Distillate Oil	BBL	Jan-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,690	30,109	110.41
15				Feb-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	273,158	30,179	110.48
16				Mar-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,839	30,144	110.48
17				Apr-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,538	30,112	110.49
18				May-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,420	30,099	110.49
19				Jun-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,330	30,089	110.49
20				Jul-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,263	30,081	110.49
21				Aug-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,208	30,075	110.49
22				Sep-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,147	30,069	110.49
23				Oct-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,147	30,069	110.49
24				Nov-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,147	30,069	110.49
25				Dec-25	272,147	30,069	110.49	0	0	0.00	0	0	0.00					272,147	30,069	110.49	272,147	30,069	110.49
26	Martin (PMG)	Distillate Oil	BBL	Jan-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	83,303	10,009	120.15
27				Feb-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	83,370	10,017	120.16
28				Mar-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	83,438	10,026	120.16
29				Apr-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	83,530	10,037	120.16
30				May-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	83,636	10,050	120.16
31				Jun-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	83,770	10,066	120.16
32				Jul-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	83,903	10,082	120.16
33				Aug-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	84,046	10,098	120.15
34				Sep-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	84,042	10,098	120.15
35				Oct-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	84,042	10,098	120.15
36				Nov-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	84,042	10,098	120.15
37				Dec-25	84,042	10,098	120.15	0	0	0.00	0	0	0.00					84,042	10,098	120.15	84,042	10,098	120.15
38	Fort Myers (PFM)	Distillate Oil	BBL	Jan-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	238,426	28,254	118.50
39				Feb-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	238,057	28,208	118.49
40				Mar-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	237,771	28,171	118.48
41				Apr-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	237,790	28,171	118.47
42				May-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	242,370	28,711	118.46
43				Jun-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	244,901	29,017	118.49
44				Jul-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	245,589	29,110	118.53
45				Aug-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	245,454	29,095	118.54
46				Sep-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	245,412	29,092	118.54
47				Oct-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	245,412	29,092	118.54
48				Nov-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	245,412	29,092	118.54
49				Dec-25	245,412	29,092	118.54	0	0	0.00	0	0	0.00					245,412	29,092	118.54	245,412	29,092	118.54
50																							
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Note 1 - Applicable only to system fuel inventory balances.

Supporting Schedules:

Recap Schedules: B3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

Projected Test Year Ended / /
X Prior Year Ended 12/31/2025
Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(6) Receipts			(7) Fuel Issued to Generation			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 13 Month Average			
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	
1	Okeechobee (OCEC)	Distillate Oil	BBL	Jan-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00							136,835	13,342	97.51	133,992	13,009	97.09	
2				Feb-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	134,557	13,074	97.17
3				Mar-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	135,121	13,140	97.25
4				Apr-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	135,688	13,206	97.33
5				May-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	136,257	13,273	97.41
6				Jun-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	136,828	13,339	97.49
7				Jul-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	136,831	13,342	97.51
8				Aug-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	136,834	13,342	97.51
9				Sep-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	136,835	13,342	97.51
10				Oct-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	136,835	13,342	97.51
11				Nov-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	136,835	13,342	97.51
12				Dec-25	136,835	13,342	97.51	0	0	0.00	0	0	0.00								136,835	13,342	97.51	136,835	13,342	97.51
13	Crist (PCR)	Distillate Oil	BBL	Jan-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00							118,081	17,150	145.24	118,664	17,260	145.45	
14				Feb-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,981	17,294	145.35
15				Mar-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,783	17,252	145.24
16				Apr-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,628	17,230	145.24
17				May-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,474	17,207	145.24
18				Jun-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,352	17,190	145.24
19				Jul-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,254	17,176	145.24
20				Aug-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,159	17,162	145.24
21				Sep-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,081	17,150	145.24
22				Oct-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,081	17,150	145.24
23				Nov-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,081	17,150	145.24
24				Dec-25	118,081	17,150	145.24	0	0	0.00	0	0	0.00								118,081	17,150	145.24	118,081	17,150	145.24
25	Smith (PSM)	Distillate Oil	BBL	Jan-25	5,837	638	109.35	0	0	0.00	0	0	0.00							5,837	638	109.35	6,141	656	106.86	
26				Feb-25	5,837	638	109.35	0	0	0.00	0	0	0.00								5,837	638	109.35	6,108	655	107.32
27				Mar-25	5,837	638	109.35	0	0	0.00	265	29	109.35								5,572	609	109.35	6,054	653	107.78
28				Apr-25	5,572	609	109.35	0	0	0.00	0	0	0.00								5,572	609	109.35	6,003	650	108.24
29				May-25	5,572	609	109.35	0	0	0.00	0	0	0.00								5,572	609	109.35	5,953	647	108.71
30				Jun-25	5,572	609	109.35	452	45	100.39	1,024	111	108.68								5,000	543	108.68	5,888	643	109.12
31				Jul-25	5,000	543	108.68	1,089	110	100.83	1,089	117	107.28								5,000	536	107.28	5,778	631	109.17
32				Aug-25	5,000	536	107.28	505	51	101.26	505	54	106.73								5,000	534	106.73	5,668	618	108.99
33				Sep-25	5,000	534	106.73	173	18	101.69	173	18	106.56								5,000	533	106.56	5,557	605	108.79
34				Oct-25	5,000	533	106.56	505	52	102.12	505	54	106.15								5,000	531	106.15	5,454	592	108.55
35				Nov-25	5,000	531	106.15	0	0	0.00	0	0	0.00								5,000	531	106.15	5,390	584	108.31
36				Dec-25	5,000	531	106.15	0	0	0.00	0	0	0.00								5,000	531	106.15	5,325	575	108.07
37	Scherer (SH3)	Distillate Oil	GAL	Jan-25	80,321	237	2.95	0	0	0.00	0	0	0.00							80,321	237	2.95	80,662	246	3.06	
38				Feb-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,601	245	3.03
39				Mar-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,762	243	3.01
40				Apr-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,127	242	3.01
41				May-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,151	239	2.98
42				Jun-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,304	238	2.97
43				Jul-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,056	237	2.96
44				Aug-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,061	236	2.95
45				Sep-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,321	237	2.95
46				Oct-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,321	237	2.95
47				Nov-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,321	237	2.95
48				Dec-25	80,321	237	2.95	0	0	0.00	0	0	0.00								80,321	237	2.95	80,321	237	2.95

Note 1 - Applicable only to system fuel inventory balances.

Supporting Schedules:

Recap Schedules: B3

Type of Data Shown:

Projected Test Year Ended	/	/
X Prior Year Ended 12/31/2025		
Historical Test Year Ended	/	/

Witness: Thomas Broad

Witness: Thomas Broad

ance

(11)
13 Month Average

\$ / Unit Units (\$000)
(See Note 1) \$ / Unit

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(6) Receipts			(7) Fuel Issued to Generation			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 13 Month Average				
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit		
(See Note 1)																											
1	System	Distillate Oil	BBL	Jan-25	1,547,019	170,479	110.20	0	0	0.00	50	5	105.99								1,546,969	170,474	110.20	1,529,461	168,265	110.02	
2				Feb-25	1,546,969	170,474	110.20	0	0	0.00	0	0	0.00									1,546,969	170,474	110.20	1,531,046	168,499	110.05
3				Mar-25	1,546,969	170,474	110.20	0	0	0.00	265	29	109.35									1,546,704	170,445	110.20	1,531,860	168,608	110.07
4				Apr-25	1,546,704	170,445	110.20	0	0	0.00	0	0	0.00									1,546,704	170,445	110.20	1,533,487	168,821	110.09
5				May-25	1,546,704	170,445	110.20	0	0	0.00	0	0	0.00									1,546,704	170,445	110.20	1,540,033	169,011	110.13
6				Jun-25	1,546,704	170,445	110.20	452	45	100.39	1,024	111	108.68									1,546,132	170,379	110.20	1,545,733	170,294	110.17
7				Jul-25	1,546,132	170,379	110.20	1,089	110	100.83	1,223	131	107.14									1,545,998	170,358	110.19	1,547,762	170,549	110.19
8				Aug-25	1,545,998	170,358	110.19	505	51	101.26	505	54	106.73									1,546,757	170,355	110.19	1,546,757	170,455	110.20
9				Sep-25	1,545,998	170,355	110.19	173	18	101.69	173	18	106.56									1,545,998	170,354	110.19	1,546,685	170,440	110.20
10				Oct-25	1,545,998	170,354	110.19	52	505	102.12	54	505	106.15									1,545,998	170,354	110.19	1,545,998	170,425	110.20
11				Nov-25	1,545,998	170,352	110.19	0	0	0.00	0	0	0.00									1,545,998	170,352	110.19	1,546,478	170,415	110.20
12				Dec-25	1,545,998	170,352	110.19	0	0	0.00	0	0	0.00									1,545,998	170,352	110.19	1,546,399	170,405	110.19
13																											
14	System	Natural Gas	MMBtu (See Note 2)	Jan-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00							3,303,738	9,141	2.77	3,303,738	9,141	2.77		
15				Feb-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00								3,303,738	9,141	2.77	3,303,738	9,141	2.77	
16				Mar-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00								3,303,738	9,141	2.77	3,303,738	9,141	2.77	
17				Apr-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
18				May-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
19				Jun-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
20				Jul-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
21				Aug-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
22				Sep-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
23				Oct-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
24				Nov-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
25				Dec-25	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00									3,303,738	9,141	2.77	3,303,738	9,141	2.77
26																											
27	Scherer (SH3)	Coal	MMBtu	Jan-25	6,680,806	22,346	3.34	532,000	1,652	3.11	556,197	1,851	3.33							6,656,609	22,147	3.33	4,921,657	17,191	3.49		
28				Feb-25	6,656,609	22,147	3.33	532,000	1,652	3.11	190,644	631	3.31								6,997,965	23,168	3.31	5,220,989	18,031	3.45	
29				Mar-25	6,997,965	23,168	3.31	532,000	1,652	3.11	154,484	509	3.30								7,375,481	24,311	3.30	5,507,534	18,620	3.42	
30				Apr-25	7,375,481	24,311	3.30	532,000	1,654	3.11	0	0	0.00								7,774,961	25,964	3.39	6,033,921	20,334	3.37	
31				May-25	7,907,481	25,964	3.28	532,000	1,654	3.11	54,377	178	3.27								8,385,104	27,440	3.27	6,033,921	20,334	3.37	
32				Jun-25	8,386,104	27,440	3.27	532,000	1,654	3.11	530,831	1,732	3.26								8,386,273	27,362	3.26	6,295,361	21,108	3.35	
33				Jul-25	8,386,273	27,362	3.26	532,000	1,665	3.13	799,052	2,601	3.26								8,119,221	26,426	3.25	6,619,871	22,119	3.34	
34				Aug-25	8,119,221	26,426	3.25	532,000	1,665	3.13	755,564	2,453	3.25								7,895,657	25,637	3.25	6,827,182	22,701	3.33	
35				Sep-25	7,895,657	25,637	3.25	532,000	1,665	3.13	883,574	2,844	3.24								7,080,286	25,411	3.24	6,940,286	23,432	3.24	
36				Oct-25	7,844,083	25,411	3.24	532,000	1,671	3.14	433,667	1,402	3.23								7,942,416	25,637	3.23	7,362,248	24,246	3.29	
37				Nov-25	7,942,416	25,680	3.23	532,000	1,671	3.14	414,736	1,399	3.23								8,059,680	26,013	3.23	7,575,688	24,847	3.28	
38				Dec-25	8,059,680	26,013	3.23	532,000	1,671	3.14	818,045	2,636	3.22								7,773,635	26,043	3.22	7,694,185	25,150	3.27	
39																											
40	Manatee (PMT)	Residual Oil	BBL	Jan-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00							500,253	37,523	75.01	500,253	37,523	75.01		
41				Feb-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00								500,253	37,523	75.01	500,253	37,523	75.01	
42				Mar-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00								500,253	37,523	75.01	500,253	37,523	75.01	
43				Apr-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01
44				May-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01
45				Jun-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01
46				Jul-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01
47				Aug-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01
48				Sep-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01
49				Oct-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01
50				Nov-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01
51				Dec-25	500,253	37,523	75.01	0	0	0.00	0	0	0.00									500,253	37,523	75.01	500,253	37,523	75.01

Note 2 - FPI measures these items in MMBTU/100 units

Recap Schedules: B3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-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 ____/____/____
____ Prior Year Ended ____/____/____
X Historical Test Year Ended 12/31/2024

Witness: Liz Fuentes

Line No.	(1) Plant	(2) Fuel Type	(3) Beginning Balance			(4) Receipts			(5) Fuel Issued to Generation			(6) Fuel Issued (Other)			(7) Inventory Adjustments			(8) Ending Balance			(9) 13-Month Average		
			Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000) (See Note 1)	\$ / Unit
1	HEAVY OIL																						
2	Manatee (Barrels)	HEAVY OIL	498,666	\$37,404	\$75.01	0	\$0	\$0.00	386	\$29	\$75.01	0	\$0	\$0.00				498,280	\$37,375	\$75.01	498,667	\$37,404	\$75.01
3																							
4																							
5	LIGHT OIL																						
6	Turkey Point 5	LIGHT OIL	92,363	\$9,778	\$105.86	3,531	\$374	\$105.86	3,792	\$401	\$105.86	0	\$0	\$0.00				92,102	\$9,750	\$105.86			
7	West County	LIGHT OIL	257,698	\$28,129	\$109.15	25,109	\$3,115	\$124.07	7,959	\$877	\$110.17	0	\$0	\$0.00				274,849	\$30,367	\$110.49			
8	Martin	LIGHT OIL	83,228	\$9,999	\$120.14	1,888	\$228	\$120.90	447	\$54	\$120.15	0	\$0	\$0.00				84,668	\$10,173	\$120.15			
9	Fort Myers	LIGHT OIL	251,015	\$29,792	\$118.69	62,291	\$7,357	\$118.11	69,091	\$8,199	\$118.67	0	\$0	\$0.00				244,215	\$28,950	\$118.54			
10	Dania Beach	LIGHT OIL	193,839	\$20,291	\$104.68	51,906	\$5,740	\$110.58	73,649	\$7,782	\$105.66	0	\$0	\$0.00				172,095	\$18,250	\$106.04			
11	Cape Canaveral	LIGHT OIL	121,274	\$11,489	\$94.74	12,187	\$1,367	\$112.18	4,312	\$411	\$95.34	0	\$0	\$0.00				129,149	\$12,445	\$96.36			
12	Riviera	LIGHT OIL	125,715	\$14,320	\$113.91	10,217	\$1,167	\$114.21	8,038	\$916	\$113.90	0	\$0	\$0.00				127,894	\$14,571	\$113.93			
13	Port Everglades	LIGHT OIL	152,935	\$12,976	\$84.85	0	\$0	\$0.00	10,642	\$903	\$84.85	0	\$0	\$0.00				142,293	\$12,073	\$84.85			
14	Okeechobee	LIGHT OIL	129,509	\$12,487	\$96.42	7,328	\$855	\$116.70	-56	(\$6)	\$99.23	0	\$0	\$0.00				136,892	\$13,348	\$97.51			
15	Crist	LIGHT OIL	115,168	\$16,885	\$146.61	7,189	\$888	\$123.49	6,230	\$907	\$145.61	0	\$0	\$0.00				116,128	\$16,866	\$145.24			
16	Smith	LIGHT OIL	6,414	\$663	\$103.38	868	\$129	\$148.79	1,002	\$105	\$105.29	0	\$0	\$0.00				6,280	\$687	\$109.35			
17	Scherer	LIGHT OIL	83,516	\$265	\$3.17	103,311	\$277	\$2.68	147,575	\$419	\$2.84	38,661	\$121	\$3.13				590	\$2	\$2.74			
18	Daniel	LIGHT OIL	24,951	\$80	\$3.20	0	\$0	\$0.00	3	\$0	\$3.20	24,948	\$80	\$3.20				0	\$0	\$0.00			
19	Manatee	LIGHT OIL	46,711	\$112	\$2.39	0	\$0	\$0.00	0	\$0	\$0.00	9,419	\$23	\$2.39				37,292	\$89	\$2.39			
20	Turkey Point	LIGHT OIL	123,402	\$375	\$3.04	30,869	\$111	\$3.60	0	\$0	\$0.00	24,230	\$76	\$3.15				130,041	\$410	\$3.15			
21	Port St. Lucie	LIGHT OIL	127,443	\$397	\$3.12	47,830	\$164	\$3.43	0	\$0	\$0.00	46,218	\$148	\$3.19				129,055	\$414	\$3.21			
22	LIGHT OIL TOTAL (Barrels)		1,935,179	\$168,039	\$86.83	364,523	\$21,773	\$59.73	332,684	\$20,969	\$63.03	143,476	\$447	\$3.12				1,823,541	\$168,395	\$92.35	1,645,993	\$168,167	\$102.17
23																							
24																							
25	COAL																						
26	Scherer (MMBTU)	COAL	3,653,111	\$13,329	\$3.65	8,722,883	\$29,124	\$3.34	6,297,565	\$22,364	\$3.55	0	\$0	\$0.00				6,078,427	\$20,089	\$3.31	4,445,713	\$15,760	\$3.54
27	Daniel (tons)	COAL	143,336	\$12,646	\$88.22	0	(\$91)	\$0.00	1,226	\$11	\$8.86	142,110	\$12,544	\$88.27				0	\$0	\$0.00	21,957	\$1,799	\$81.94
28																							
29																							
30	NATURAL GAS (MMBTU)	NATURAL GAS	3,761,461	\$12,242	\$3.25	365,707	\$1,049	\$2.87	0	\$0	\$0.00	0	\$0	\$0.00				4,127,168	\$13,291	\$3.22	4,071,682	\$11,578	\$2.84
31																							
32																							
33	ADDITIVES & PROPANE																						
34	Manatee (Gallons)	ADDITIVES & PROPANE	660	\$1	\$1.91	0	\$0	\$0.00	40	\$0	\$1.91	0	\$0	\$0.00				620	\$1	\$1.91	645	\$1	\$1.91
35																							
36																							
37	Total			\$243,661			\$48,743			\$43,397			\$12,745		\$0				\$239,154			\$234,709	
38																							
39																							
40																							
41	Note 1 - Applicable only to system fuel inventory balances.																						
42	Note 2 - Totals may not add due to rounding.																						

Supporting Schedules:

Recap Schedules: B3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 20250011-EI

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

(\$000)

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

Witness: Liz Fuentes, Ina Laney

Line No.	(1) Description	(2) Balance at Beginning of Year	(3) Debits	(4)		(5) Amount	(6) Balance at End of Year
				Account	Credits		
1	Deferred Debit - Capital	\$ 258,091	\$ 8,252	Various		\$ (59,603)	\$ 206,741
2	Deferred Debit - Commitment Fees - Credit Lines ⁽¹⁾	6,953	1,511	431		(2,962)	5,502
3	Deferred Debit - Gen Perform Incentive Factor ⁽²⁾	3,500	3,500	456		(3,500)	3,500
4	Deferred Debit - Injuries & Damages	24,891	-	253		(24,891)	-
5	Deferred Debit - Interest Receivables	202	-			-	202
6	Deferred Debit - Long-Term Service Agreement (GE)	27,034	10,690			-	37,724
7	Deferred Debit - Nuclear Fuel	9,013	-	120.1		(3,863)	5,150
8	Deferred Debit - Other	126	-			-	126
9	Deferred Debit - Pension	2,058,468	104,044			-	2,162,511
10	Deferred Debit - Rate Case Expenses ⁽³⁾	5,029	-			-	5,029
11	Deferred Debit - Right of Way & Land	17,520	-			-	17,520
12	Deferred Debit - Scherer 4	1,256	-			-	1,256
13	Deferred Debit - Supplemental Executive Retirement Plan ⁽⁴⁾	472	-			-	472
14							
15							
16							
17	Totals	\$ 2,412,555	\$ 127,997			\$ (94,818)	\$ 2,445,734

Notes:

⁽¹⁾ As reflected on MFR B-2, this amount is removed from rate base as a Commission adjustment because it was disallowed in Order No. 13537, Docket No. 830465-EI.

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

⁽³⁾ As reflected on MFR B-2, FPL is requesting a Company Adjustment to amortize this amount over a four year period.

⁽⁴⁾ As reflected on MFR B-2, a portion of this amount is removed from rate base as a Commission adjustment.

NOTE: 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:
☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended ____/____/____
☐ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Liz Fuentes, Ina Laney

Line No.	(1) Description	(2) Balance at Beginning of Year	(3)		(4)		(5)	(6)
			Debits		Amount		Credits	Balance at End of Year
			Contra Accounts					
1	Other Def Credits - AT&T Right of Way	\$ (389)	454		\$ 32		\$ -	\$ (356)
2	Other Def Credits - Crist Landfill and Ash Pond ⁽¹⁾	(175)			-		-	(175)
3	Other Def Credits - Customer Contributions, Capital Projects	(53,592)			-		-	(53,592)
4	Other Def Credits - Deferred Budget Billing and Excess AR Credits	(52,064)	142		20,351		(18,329)	(50,042)
5	Other Def Credits - Deferred Executive Compensation ⁽²⁾	(650)			-		-	(650)
6	Other Def Credits - Deferred Revenues	(221)	456		37		-	(184)
7	Other Def Credits - Deferred Transmission Credit ⁽³⁾	(8,603)	407		269		-	(8,334)
8	Other Def Credits - Environmental Liability Reserve	(83,086)	182.3		7,858		-	(75,229)
9	Other Def Credits - FIN 48 - Uncertain Tax Positions	(36,561)			-		(4,955)	(41,516)
10	Other Def Credits - Income Tax Audit Payable	(9,605)			-		-	(9,605)
11	Other Def Credits - Injuries and Damages	(24,891)	186		24,891		-	-
12	Other Def Credits - Interconnect Projects	(2,518)			-		-	(2,518)
13	Other Def Credits - NASA Lease	(585)			-		-	(585)
14	Other Def Credits - Navy Federal Lease	(1,897)			-		-	(1,897)
15	Other Def Credits - Other	(4,019)			-		-	(4,019)
16	Other Def Credits - Premium Lighting	(1,506)	444		455		-	(1,051)
17	Other Def Credits - Reimbursable Projects	(35,551)			-		-	(35,551)
18								
19								
20								
21								
22								
23								
24	Total	<u>\$ (315,912)</u>			<u>\$ 53,893</u>		<u>\$ (23,285)</u>	<u>\$ (285,303)</u>

Notes:

(1) As reflected on MFR B-2, Page 2 of 9, Line 18, this amount is removed from rate base as a Commission adjustment because it is recovered through FPL's environmental cost recovery clause.

(2) As reflected on MFR B-2, Page 2 of 9, Line 12, a portion of this amount is removed from rate base as a Commission adjustment.

(3) As reflected on MFR B-2, Page 2 of 9, Line 19, this amount is removed from rate base as a Commission adjustment per Order No. PSC-17-0178-S-EI, Docket No. 160186-EI.

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

Supporting Schedules:

Recap Schedules:

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

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

Type of Data Shown:
☒ Projected Test Year Ended 12/31/26
☐ Prior Year Ended / /
☐ Historical Test Year Ended / /

DOCKET NO.: 20250011-EI

Witness: Ina Laney

(\$000's)									
Line No.	(1)	(2)	(3) Balance Beginning of Period	(4) Current Annual Accrual	(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description Of Charge	(9) Charged to Operating Expenses ⁽⁶⁾
1									
2	<u>Account 228.1 - Property Insurance</u> ^{(1) (2)}	2026	\$150,018	\$0	\$0	\$1,321	\$151,339	Charges for storm restoration	\$0
3									
4	⁽¹⁾ 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	⁽²⁾ As approved in Order No. PSC-2024-0503-PCO-EI, Docket No. 20240149-EI, issued December 17, 2024, FPL will replenish its storm reserve to \$150 million during 2025.								
6									
7									
8									
9	<u>Account 228.2 - Injuries and Damages</u> ⁽³⁾	2026	\$7,468	\$46,091	(\$21,200)	\$0	\$32,359	Charges for covered injuries and damages	\$46,091
10									
11									
12	⁽³⁾ The change in 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 and the potential of loss.								
13	In this proceeding, FPL is requesting recovery of a total accrual amount of \$46.1 million for the 2026 Projected Test Year based on historical activity. This amount includes a current year accrual of \$21.2 million and \$24.9 million of deferred expenses incremental to FPL's current approved accrual of \$15.3 million from the prior period.								
14									
15									
16									
17	<u>Account 228.4 - Miscellaneous</u>								
18									
19	- End of Life M&S Inventory ⁽⁴⁾	2026	\$38,541	\$1,646	\$0	\$0	\$40,188	See note (4)	\$1,646
20	- Nuclear Last Core ⁽⁵⁾	2026	\$170,269	\$3,564	\$0	\$0	\$173,833	See note (5)	\$3,564
21									
22									
23									
24	⁽⁴⁾ <u>End of Life M&S Inventory:</u>								
25	Per FPSC Order No. 02-0055-PAA-EI, Docket No. 990324-EI, issued January 7, 2002, 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. FPL's annual accrual is based on FPL's Nuclear Decommissioning Study filed on December 14, 2020, Docket No. 20200257-EI, approved in Order No. PSC-2021-0232-PAA-EI on June 28, 2021.								
26									
27									
28									
29									
30	⁽⁵⁾ <u>Nuclear Last Core :</u>								
31	Per FPSC Order No. 02-0055-PAA-EI, Docket No. 991931-EI, issued January 7, 2002, 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. FPL's annual accrual is based on FPL's Nuclear Decommissioning Study filed on December 14, 2020, Docket No. 20200257-EI, approved in Order No. PSC-2021-0232-PAA-EI on June 28, 2021.								
32									
33									
34									
35	⁽⁶⁾ Amounts charged to operating expenses relate to annual accrual amounts recovered from base rates.								
36									

Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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

Type of Data Shown:
Projected Test Year Ended / /
Prior Year Ended / /
X Historical Test Year Ended 12/31/24

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Year	Balance Beginning of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description Of Charge	Charged to Operating Expenses ⁽⁶⁾
1									
2	Account 228.1 - Property Insurance ^{(1) (2)}	2024	-	-	-	\$2	\$2	Charges for storm restoration	-
3									
4	⁽¹⁾ Balance reflects zero accrual per Commission Order No. PSC-10-0153-FOF-EI.								
5	⁽²⁾ As approved in Order No. PSC-2024-0503-PCO-EI, Docket No. 20240149-EI, issued December 17, 2024, FPL will replenish its storm reserve to \$150 million during 2025.								
6									
7									
8									
9	Account 228.2 - Injuries and Damages ⁽³⁾	2024	\$31,371	\$16,981	(\$26,958)	-	\$21,395	Charges for covered injuries and damages	\$16,981
10									
11	⁽³⁾ The change in 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 and the potential of loss.								
12	The current approved accrual is \$15.3 million, however, FPL inadvertently included \$1.7 million above this amount in the accrual in 2024. FPL has removed this incremental amount from the reserve balance in January 2025.								
13									
14									
15									
16	Account 228.4 - Miscellaneous								
17									
18	- End of Life M&S Inventory ⁽⁴⁾	2024	\$35,250	\$1,647	-	-	\$36,897	See note ⁽⁴⁾	\$1,647
19	- Nuclear Last Core ⁽⁵⁾	2024	\$163,142	\$3,564	-	-	\$166,706	See note ⁽⁵⁾	\$3,564
20									
21	⁽⁴⁾ End of Life M&S Inventory:								
22	Per FPSC Order No. 02-0055-PAA-EI, Docket No. 990324-EI, issued January 7, 2002, 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. FPL's annual accrual is based on FPL's Nuclear Decommissioning Study filed on December 14, 2020, Docket No. 20200257-EI, approved in Order No. PSC-2021-0232-PAA-EI on June 28, 2021.								
23									
24									
25									
26	⁽⁵⁾ Nuclear Last Core :								
27	Per FPSC Order No. 02-0055-PAA-EI, Docket No. 991931-EI, issued January 7, 2002, 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. FPL's annual accrual is based on FPL's Nuclear Decommissioning Study filed on December 14, 2020, Docket No. 20200257-EI, approved in Order No. PSC-2021-0232-PAA-EI on June 28, 2021.								
28									
29									
30									
31	⁽⁶⁾ Amounts charged to operating expenses relate to annual accrual amounts recovered from base rates.								
32									
33									
34									
35									

TOTAL ACCUMULATED DEFERRED INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26

☒ Prior Year Ended 12/31/25

☒ Historical Test Year Ended 12/31/24

Witness: Liz Fuentes, Ina Laney

(1)		(2)	(3)	(4)	(5)	(6)
		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)
Line No.	Annual Period ⁽¹⁾					
1.	2020 ⁽²⁾	1,898,201	0	(6,208,918)	(1,420,397)	(5,731,114)
2.	2021 ⁽²⁾	2,100,839	0	(6,516,269)	(1,914,028)	(6,329,458)
3.	2022	2,122,644	(68,818)	(7,732,453)	(2,623,597)	(8,302,224)
4.	2023	1,901,694	(64,631)	(8,196,087)	(2,164,212)	(8,523,237)
5.	2024	1,753,162	(64,688)	(8,995,841)	(2,111,780)	(9,419,146)
6.	2025	1,825,042	(64,307)	(9,575,692)	(2,040,587)	(9,855,545)
7.	2026	1,850,614	(64,307)	(10,413,211)	(2,013,039)	(10,639,942)
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.	<u>Notes:</u>					
16.	⁽¹⁾ Ending balances represent actual balances for the period 2020 through 2024, and projected balances for 2025 and 2026.					
17.	⁽²⁾ Data reflects legacy FPL prior to the rate consolidation of Gulf Power Company into FPL effective January 1, 2022. The pre-consolidated data for					
18.	Gulf Power Company is shown in a supplemental schedule, which is being provided for informational purposes only.					
19.						
20.						
21.						
22.	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING					
23.						
24.						

TOTAL ACCUMULATED DEFERRED INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PRE-CONSOLIDATED GULF POWER COMPANY

DOCKET NO.: 20250011-EI

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

(\$000)

Type of Data Shown:
☒ Projected Test Year Ended 12/31/26
☒ Prior Year Ended 12/31/25
☒ Historical Test Year Ended 12/31/24

Witness: Liz Fuentes

(1)		(2)	(3)	(4)	(5)	(6)
		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)
Line No.	Annual Period					
1.	2020 ⁽¹⁾	172,242	(74,449)	(519,741)	(305,792)	(727,739)
2.	2021 ⁽¹⁾	191,325	(72,548)	(566,185)	(297,715)	(745,122)
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Notes:					
22.	⁽¹⁾ Data reflects Gulf Power Company prior to rate consolidation of Gulf Power Company and FPL effective January 1, 2022. This information is being provided for informational purposes only.					
23.						
24.						
25.						
26.	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING					
27.						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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 the end of the test year.

Type of Data Shown:
 X Projected Test Year Ended 12/31/26
 X Prior Year Ended 12/31/25
 X Historical Test Year Ended 12/31/24

DOCKET NO.: 20250011-EI

(\$000)

Witness: Liz Fuentes, Ina Laney

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated ⁽³⁾	Ending Balance
1	2020 ⁽¹⁾	540,241	28,637	338,611	850,216
2	2021 ⁽¹⁾	850,216	35,111	284,378	1,099,483
3	2022	1,169,892	34,874	6,848	1,141,866
4	2023	1,141,866	39,363	0	1,102,503
5	2024	1,102,503	40,427	3,807	1,065,883
6	2025 ⁽²⁾	1,066,631	40,739	0	1,025,892
7	2026	1,025,892	40,598	0	985,294
8					
9					
10					
11					
12					
13					
14					
15	Notes:				
16	⁽¹⁾ Data reflects legacy FPL prior to the rate consolidation of Gulf Power Company into FPL effective January 1, 2022. The pre-consolidated data for				
17	Gulf Power Company is shown in a supplemental schedule, which is being provided for informational purposes only.				
18	⁽²⁾ Beginning balance represents a projected balance.				
19	⁽³⁾ For battery storage projects placed in service in 2025 and 2026, FPL elected to opt out of normalization and to flow the full ITC benefit to customers				
20	in the year in which the battery projects enter service. The ITC flowthrough income tax expense benefit is reflected on MFR Schedule C-22.				
21					
22					
23					
24					
25	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
26					
27					
28					

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PRE-CONSOLIDATED GULF POWER COMPANY

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 the end of the test year.

Type of Data Shown:
☒ Projected Test Year Ended 12/31/26
☒ Prior Year Ended 12/31/25
☒ Historical Test Year Ended 12/31/24

DOCKET NO.: 20250011-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1	2020 ⁽¹⁾	683	746	25,033	24,970
2	2021 ⁽¹⁾	24,970	997	46,435	70,408
3					
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21	Notes:				
22	⁽¹⁾ Data reflects Gulf Power Company prior to the rate consolidation of Gulf Power Company into FPL effective January 1, 2022. This information is being provided for informational purposes only.				
23					
24					
25	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
26					
27					
28					

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

EXPLANATION:

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☒ Prior Year Ended 12/31/25
____ Historical Test Year Ended ____/____/____

DOCKET NO.: 20250011-EI

(\$000)

Witness: Eduardo De Varona, Thomas Broad,
Ina Laney

Line No.	(1)	(2)	(3)	(4)	(5)
1					
2					
3	Leasing Payments for prior year:		See page 2		
4					
5	Leasing Payments for test year:		\$ 207	Building	
6			72	Equipment (Substation)	
7			125	Equipment (Dark Fiber)	
8			936	Equipment (Tower)	
9			937	Land & Land Rights	
10			\$ 2,277		
11					
12					
13					
14	Leasing Payments, Remaining Life Contracts		\$ 86	Building	
15			1,516	Equipment (Substation)	
16			3,069	Equipment (Dark Fiber)	
17			8,630	Equipment (Tower)	
18			23,646	Land & Land Rights	
19			\$ 36,947		
20					
21					
22					
23					
24					
25	Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million				
26					
27					
28					
29	Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
30					
31					
32					
33	<u>LAND & LAND RIGHTS</u>				
34	NASA PV Facility (Test Year)	15,321	748	Expiration Date November 2050	No Purchase Option
35	NASA PV Facility (Prior Year)	See page 2	See page 2	See page 2	See page 2
36					
37	<u>EQUIPMENT (RAILCARS)</u>				
38	Indiantown Railcar Lease (Prior Year)	See page 2	See page 2	See page 2	See page 2
39					
40					
41					
42					
43					
44					
45	NOTES:				
46	1) The amounts under Original Cost represent the NPV of all the future lease payments discounted at the Incremental Borrowing Rate at the inception of the lease.				
47	2) Prepaid leases are not included.				
48	3) Life of the contract does not include renewal options.				
49					
50					
51					

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

EXPLANATION:

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

Type of Data Shown:

☒ Projected Test Year Ended 12/31/26
☒ Prior Year Ended 12/31/25
☐ Historical Test Year Ended / /

DOCKET NO.: 20250011-EI

(\$000)

Witness: Eduardo De Varona, Thomas Broad,
Ina Laney

Line No.	(1)	(2)	(3)	(4)	(5)
1					
2	Leasing Payments for prior year:		\$ 1,296	Building	
3			2,036	Equipment (Rail Car)	
4			72	Equipment (Substation)	
5			121	Equipment (Dark Fiber)	
6			984	Equipment (Tower)	
7			921	Land & Land Rights	
8			166	Equipment (Dedicated Host)	
9			\$ 5,597		
10					
11					
12	Leasing Payments for test year:		See page 1		
13					
14	Leasing Payments, Remaining Life Contracts		See page 1		
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million				
26					
27					
28					
29	Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
30					
31					
32					
33					
34	<u>LAND & LAND RIGHTS</u>				
35	NASA PV Facility (Prior Year)	15,321	732	Expiration Date November 2050	No Purchase Option
36	NASA PV Facility (Test Year)	See page 1	See page 1	See page 1	See page 1
37					
38	<u>EQUIPMENT (RAILCARS)</u>				
39	Indiantown Railcar Lease (Prior Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
40					
41					
42					
43					
44					
45	NOTES:				
46	1) The amounts under Original Cost represent the NPV of all the future lease payments discounted at the Incremental Borrowing Rate at the inception of the lease.				
47	2) Prepaid Leases are not included.				
48	3) Life of the contract does not include renewal options.				
49					
50					
51					
52					

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 12/31/26
☒ Prior Year Ended 12/31/25
☐ Historical Test Year Ended / /

DOCKET NO.: 20250011-EI

Witness: Keith Ferguson

Line (1)
No.

1 There were no changes in accounting policy in the Test or Prior Year.
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Supporting Schedules:

Recap Schedules: