



**John T. Burnett**  
**Vice President & General Counsel**  
**Florida Power & Light Company**  
**700 Universe Boulevard**  
**Juno Beach, FL 33408**  
**(561) 304-5253**

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 26 of 30) MFRs, 2027 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  
wessling.mary@leg.state.fl.us  
**Attorneys for the Citizens  
of the State of Florida**

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

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	106,880,598	26,239,546	80,641,051	7,050,918	1,602,140	894,885	90,188,994	574,987	0	90,763,982
2											
3	SEPARATION FACTOR	0.962109	0.800635	1.014651	0.957621	0.957101	0.939300	1.008423	(6.033197)	0	0.963814
4											
5	JURIS UTILITY	102,830,822	21,008,290	81,822,532	6,752,107	1,533,409	840,565	90,948,613	(3,469,012)	0	87,479,601
6											
7	COMMISSION ADJUSTMENTS	(9,580,257)	(1,832,259)	(7,747,999)	(4,631,735)	0	0	(12,379,734)	6,020,410	0	(6,359,324)
8											
9	COMPANY ADJUSTMENTS	28,724	339,458	(310,733)	(1,263)	0	0	(311,996)	(56,701)	0	(368,697)
10											
11	TOTAL ADJUSTMENTS	(9,551,533)	(1,492,801)	(8,058,732)	(4,632,998)	0	0	(12,691,730)	5,963,709		(6,728,021)
12											
13	JURIS ADJ UTILITY	93,279,289	19,515,489	73,763,800	2,119,109	1,533,409	840,565	78,256,883	2,494,697	0	80,751,580
14											
15											
16											
17											
18											
19											
20											
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											

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:  
 Historical Test Year Ended:  
 Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.:20250011-EI

(\$000)

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	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(99,805)	0.969694	(96,781)
5	CAPITAL LEASES	(2)	(80,212)	0.969694	(77,781)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,718,797)	0.958266	(1,647,065)
7	CAPACITY COST RECOVERY CLAUSE	(4)	(153,887)	0.959939	(147,722)
8	CAPITALIZED EXECUTIVE COMPENSATION	(5)	(76,012)	0.969694	(73,708)
9	CONSERVATION COST RECOVERY	(6)	(43,047)	1.000000	(43,047)
10	STORM PROTECTION PLAN COST RECOVERY	(7)	(7,561,070)	0.991150	(7,494,155)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(9,732,830)	0.984324	(9,580,257)
12					
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
14					
15	CAPITAL LEASES	(8)	30,042	0.969694	29,131
16	ACCUM PROV DECOMMISSIONING COSTS	(9)	7,827,479	0.959504	7,510,495
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)	(6,788,586)	0.969694	(6,582,851)
18	ASSET RETIREMENT OBLIGATION	(11)	(129,713)	0.969694	(125,782)
19	ENVIRONMENTAL COST RECOVERY	(12)	418,506	0.958266	401,040
20	CAPACITY COST RECOVERY CLAUSE	(13)	16,804	0.959939	16,131
21	CONSERVATION COST RECOVERY	(14)	13,263	1.000000	13,263
22	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(15)	575,929	0.991150	570,832
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		1,963,724	0.933053	1,832,259
24					
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
26					
27	CWIP - PROJECTS EARNING AFUDC	(16)	(4,361,394)	0.950045	(4,143,519)
28	CWIP - CLAUSE PROJECTS	(17)	(492,722)	0.990855	(488,216)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(4,854,116)	0.954187	(4,631,735)
30					
31					
32					

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.

Type of Data Shown:  
\_ Projected Test Year Ended:  
\_ Prior Year Ended:  
\_ Historical Test Year Ended:  
X Projected Test Year Ended: 12/31/2027

DOCKET NO.:20250011-EI

(\$000)

Witness: Liz Fuentes, Keith Ferguson,  
Tara DuBose

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(18)	3,300	0.968040	3,195
4	ASSET RETIREMENT OBLIGATION	(19)	(8,414)	0.969694	(8,159)
5	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(20)	(68,879)	0.968040	(66,677)
6	INTEREST & DIVIDENDS RECEIVABLE	(21)	(361)	0.968040	(349)
7	JOBGING ACCOUNTS	(22)	(22,409)	0.968040	(21,693)
8	CLAUSE NET UNDERRECOVERIES	(23)	(45,899)	0.974335	(44,721)
9	POLE ATTACHMENTS RENTS RECEIVABLE	(24)	(19,349)	0.968040	(18,730)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(25)	(6,446)	0.966911	(6,233)
11	PREPAYMENTS - SWA	(26)	(20,711)	1.000000	(20,711)
12	ACCUM DEFERRED RETIREMENT BENEFITS	(27)	5,395	0.969694	5,232
13	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(28)	152,138	1.000000	152,138
14	ASSET RETIREMENT OBLIGATION	(29)	7,026,519	0.969694	6,813,574
15	GAIN ON SALE OF EMISSION ALLOWANCE	(30)	(0)	0.958266	(0)
16	JOBGING ACCOUNTS	(31)	21,809	0.968040	21,112
17	NUCLEAR COST RECOVERY	(32)	241,631	1.000000	241,631
18	ENVIRONMENTAL COST RECOVERY	(33)	(1,099,823)	0.958266	(1,053,922)
19	DEFERRED TRANSMISSION CREDIT	(34)	8,200	0.891280	7,308
20	MISCELLANEOUS DEFERRED DEBITS - FCG/CPK	(35)	(124)	0.968040	(120)
21	FUEL COST RECOVERY - GPIF	(36)	(2,288)	1.000000	(2,288)
22	ACCUM. PROV. - FERC RATE REFUNDS	(37)	13,921	0.000000	0
23	REGULATORY LIABILITY - SWA	(38)	19,719	1.000000	19,719
24	CONSERVATION COST RECOVERY	(39)	(0)	1.000000	(0)
25	CARE TO SHARE	(40)	112	0.968040	108
26	TOTAL WORKING CAPITAL ADJUSTMENTS		6,198,039	0.971341	6,020,410
27					
28	TOTAL COMMISSION ADJUSTMENTS		(6,425,183)	0.989750	(6,359,324)
29					
30					
31					
32					

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.

Type of Data Shown:

Projected Test Year Ended:  
 Prior Year Ended:  
 Historical Test Year Ended:  
 Projected Test Year Ended: 12/31/2027

DOCKET NO.:20250011-EI

(\$000)

Witness: Liz Fuentes, Keith Ferguson,  
Tara DuBose

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4)
1	<u>COMPANY ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	STORM PROTECTION PLAN RETIREMENTS	(41)	29,556	0.991405	29,302
5	ENVIRONMENTAL COST RECOVERY	(42)	(602)	0.959504	(578)
6	TOTAL PLANT IN SERVICE ADJUSTMENTS		<u>28,954</u>	<u>0.992069</u>	<u>28,724</u>
7					
8	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
9					
10	DEPRECIATION STUDY	(43)	(205,984)	0.983778	(202,643)
11	CAPITAL RECOVERY AMORTIZATION	(44)	(13,168)	0.914353	(12,040)
12	DISMANTLEMENT STUDY	(45)	(76,854)	0.952385	(73,194)
13	STORM PROTECTION PLAN RETIREMENTS	(46)	(29,556)	0.991405	(29,302)
14	ENVIRONMENTAL COST RECOVERY	(47)	73	0.959504	70
15	STORM PROTECTION PLAN COST OF REMOVAL	(48)	(22,718)	0.983699	(22,348)
16	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		<u>(348,208)</u>	<u>0.974871</u>	<u>(339,458)</u>
17					
18	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
19					
20	STORM PROTECTION PLAN WIRE AND CABLE MATERIALS	(49)	(1,263)	1.000000	(1,263)
21	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		<u>(1,263)</u>	<u>1.000000</u>	<u>(1,263)</u>
22					
23	WORKING CAPITAL ADJUSTMENTS				
24					
25	RATE CASE EXPENSES	(50)	(1,886)	1.000000	(1,886)
26	STORM PROTECTION PLAN INVENTORY	(51)	(61,502)	0.891280	(54,815)
27	TOTAL WORKING CAPITAL ADJUSTMENTS		<u>(63,388)</u>	<u>0.894514</u>	<u>(56,701)</u>
28					
29	TOTAL COMPANY ADJUSTMENTS		<u>(383,904)</u>	<u>0.960389</u>	<u>(368,697)</u>
30					
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				

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.

Type of Data Shown:  
\_ Projected Test Year Ended:  
\_ Prior Year Ended:  
\_ Historical Test Year Ended:  
X Projected Test Year Ended: 12/31/2027

DOCKET NO.:20250011-EI

(\$000)

Witness: Liz Fuentes, Keith Ferguson,  
Tara DuBose

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT	(4) JURISDICTIONAL FACTOR	(5) 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					

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: _ Historical Test Year Ended: X Projected Test Year Ended: 12/31/2027
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			
DOCKET NO.:20250011-EI		(\$000)	Witness: Liz Fuentes, Keith Ferguson, Tara DuBose

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	(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) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH				
15	CAPITAL INVESTMENTS THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
16					
17	(16) CWIP - PROJECTS EARNING AFUDC: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141 F.A.C.				
18					
19	(17) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY,				
20	ENVIRONMENTAL, CONSERVATION AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
21					
22	(18) MARGIN CALL CASH COLLATERAL: TO EXCLUDE FROM WORKING CAPITAL ALL MARGIN CALL CASH COLLATERAL SINCE THESE FUNDS EARN AN INTEREST RETURN				
23	OUTSIDE OF RATE BASE.				
24					
25	(19) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF				
26	ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
27					
28					
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:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			<input type="checkbox"/> Projected Test Year Ended: <input type="checkbox"/> Prior Year Ended: <input type="checkbox"/> Historical Test Year Ended: <input checked="" type="checkbox"/> Projected Test Year Ended: 12/31/2027
DOCKET NO.:20250011-EI	(\$000)		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	(20) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
3					
4	(21) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
5					
6	(22) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
7					
8					
9	(23) 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.				
10					
11					
12	(24) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
13					
14					
15	(25) 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.				
16					
17					
18	(26) PREPAYMENTS - SWA: TO REMOVE FROM WORKING CAPITAL THE PREPAYMENT ASSOCIATED WITH THE SOLID WASTE AUTHORITY (SWA) PURCHASE POWER CONTRACT RECOVERED PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
19					
20					
21	(27) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
22					
23					
24	(28) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS REPRESENTS A FUNDED RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
25					
26					
27	(29) 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.				
28					
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: _ Projected Test Year Ended: _ Prior Year Ended: _ Historical Test Year Ended: X Projected Test Year Ended: 12/31/2027
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			
DOCKET NO.:20250011-EI		(\$000)	Witness: Liz Fuentes, Keith Ferguson, Tara DuBose

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	(30) 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	(31) 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	(32) 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	(33) 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	(34) 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	(35) 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	(36) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF FPL'S GENERATION PERFORMANCE INCENTIVE FACTOR TO BE COLLECTED				
26	FROM CUSTOMERS THROUGH THE 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	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: <input type="checkbox"/> Projected Test Year Ended: <input type="checkbox"/> Prior Year Ended: <input type="checkbox"/> Historical Test Year Ended: <input checked="" type="checkbox"/> Projected Test Year Ended: 12/31/2027  Witness: Liz Fuentes, Keith Ferguson, Tara DuBose
---	---	---

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	(37) 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	(38) 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	(39) 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	(40) 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	(41) STORM PROTECTION PLAN RETIREMENTS: TO MOVE RETIREMENTS INCLUDED IN PLANT-IN-SERVICE RELATED TO STORM PROTECTION PLAN PROJECTS FROM BASE RATES TO				
15	THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
16					
17	(42) ENVIRONMENTAL COST RECOVERY: TO ALIGN RECOVERY OF ALL TURTLE NET-RELATED COSTS UNDER ONE MECHANISM BY MOVING CAPITAL INVESTMENTS RELATED TO TURTLE NETS				
18	INSTALLED AT THE ST. LUCIE NUCLEAR POWER PLANT RECORDED IN PLANT-IN-SERVICE FROM BASE RATES TO THE ECRC BEGINNING JANUARY 2026.				
19					
20	(43) DEPRECIATION STUDY: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE DEPRECIATION EXPENSE RESULTING FROM				
21	FPL'S 2025 DEPRECIATION STUDY. INCLUDES DEPRECIATION RESERVES TRANSFERS BETWEEN STEAM AND OTHER PRODUCTION FUNCTIONS.				
22					
23	(44) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE				
24	RESULTING FROM CAPITAL RECOVERY SCHEDULES FOR PLANT DANIEL UNITS 1 & 2, 500 KV TRANSMISSION SYSTEM, AND CUSTOMER INFORMATION SYSTEM.				
25	THE COMPANY IS REQUESTING CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS.				
26					
27	(45) DISMANTLEMENT STUDY: TO INCREASE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS PROPOSED IN FPL'S 2025 DISMANTLEMENT STUDY.				
28	INCLUDES DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS.				
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: _ Projected Test Year Ended: _ Prior Year Ended: _ Historical Test Year Ended: X Projected Test Year Ended: 12/31/2027
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			
DOCKET NO.:20250011-EI		(\$000)	Witness: Liz Fuentes, Keith Ferguson, Tara DuBose

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	(46) STORM PROTECTION PLAN RETIREMENTS: TO MOVE RETIREMENTS INCLUDED IN ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO				
3	STORM PROTECTION PLAN PROJECTS FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
4					
5	(47) ENVIRONMENTAL COST RECOVERY: TO ALIGN RECOVERY OF ALL TURTLE NET-RELATED COSTS UNDER ONE MECHANISM BY MOVING ACCUMULATED DEPRECIATION AND AMORTIZATION				
6	RELATED TO TURTLE NETS INSTALLED AT THE ST. LUCIE NUCLEAR POWER PLANT FROM BASE RATES TO THE ECRC BEGINNING JANUARY 2026.				
7					
8	(48) STORM PROTECTION PLAN COST OF REMOVAL: TO MOVE COST OF REMOVAL INCLUDED IN ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO STORM				
9	PROTECTION PLAN PROJECTS FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
10					
11	(49) STORM PROTECTION PLAN WIRE AND CABLE MATERIALS: TO MOVE WIRE AND CABLE MATERIALS INCLUDED IN CONSTRUCTION WORK IN PROGRESS RELATED TO				
12	STORM PROTECTION PLAN PROJECTS FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
13					
14	(50) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT FPL'S PROPOSED AMORTIZATION, WHICH IS				
15	REQUESTED OVER A FOUR-YEAR PERIOD.				
16					
17	(51) STORM PROTECTION PLAN INVENTORY: TO MOVE INVENTORY RELATED TO STORM PROTECTION PLAN PROJECTS FROM BASE RATES				
18	TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 2026.				
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 \_ Projected Test Year Ended: / /  
 \_ Prior Year Ended: / /  
 \_ Historical Test Year Ended: / /  
 X Projected Test Year Ended: 12/31/2027

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)	REFERENCE
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	RB WC CS ORP NEU
1		UTILITY PLANT															
2																	
3	101 & 106	ELECTRIC PLANT IN SERVICE	102,713,906	103,745,674	103,958,670	104,578,228	105,883,163	106,184,226	106,637,864	107,932,902	108,187,909	108,517,244	109,331,139	109,632,052	110,706,477	106,769,958	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	1,622,985	1,607,274	1,608,972	1,611,096	1,599,823	1,614,510	1,618,134	1,595,045	1,598,286	1,607,730	1,589,760	1,576,743	1,577,464	1,602,140	RB
6	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	7,074,019	6,635,083	7,038,706	7,027,311	6,537,230	6,905,481	7,084,310	6,787,676	7,068,712	7,473,325	7,311,485	7,568,108	7,150,486	7,050,918	RB
7	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(25,315,248)	(25,245,043)	(25,404,581)	(25,557,851)	(25,732,421)	(25,937,314)	(26,131,025)	(26,338,200)	(26,570,248)	(26,796,575)	(27,022,317)	(27,227,262)	(27,426,522)	(26,208,047)	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	(29,656)	(29,963)	(30,270)	(30,578)	(30,885)	(31,192)	(31,500)	(31,807)	(32,114)	(32,422)	(32,729)	(33,036)	(33,344)	(31,500)	RB
10	120.1	NUC FUEL IN PROCESS	607,575	614,245	658,546	676,920	599,783	528,487	529,402	529,402	544,710	544,710	570,162	635,384	704,308	595,664	RB
11	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	721,910	721,910	721,910	721,910	760,240	819,743	819,743	819,743	819,743	819,743	819,743	819,743	819,743	785,063	RB
12	120.4	SPENT NUCLEAR FUEL	0	0	0	0	44,264	107,572	107,572	107,572	107,572	107,572	63,308	0	0	49,648	RB
13	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(472,807)	(487,571)	(499,304)	(512,015)	(524,820)	(536,788)	(551,849)	(567,412)	(583,014)	(598,128)	(569,483)	(521,289)	(536,908)	(535,491)	RB
14		UTILITY PLANT	87,033,324	87,672,249	88,163,289	88,625,660	89,247,018	89,765,363	90,193,290	90,945,561	91,252,197	91,753,841	92,171,709	92,561,083	93,072,345	90,188,994	
15																	
16		OTHER PROPERTY AND INVESTMENTS															
17																	
18	106.2, 107.2 & 121	NONUTILITY PROPERTY	21,082	21,063	21,043	21,022	21,000	20,978	20,956	20,934	20,912	20,890	20,868	20,845	20,508	20,931	NEU
19	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(3,121)	(3,181)	(3,241)	(3,302)	(3,362)	(3,423)	(3,483)	(3,543)	(3,604)	(3,664)	(3,725)	(3,785)	(3,526)	(3,458)	NEU
20	123	INVESTMENT IN ASSOCIATED COMPANIES	671,499	681,578	691,657	701,735	711,814	721,893	731,971	742,050	752,128	762,207	772,286	782,364	792,443	731,971	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	7,346,120	7,361,573	7,377,062	7,392,083	7,407,642	7,423,235	7,438,865	7,454,529	7,470,229	7,484,920	7,500,692	7,516,499	7,532,592	7,438,926	ORP
23		OTHER PROPERTY AND INVESTMENTS	8,035,581	8,061,034	8,086,520	8,111,539	8,137,094	8,162,683	8,188,309	8,213,970	8,239,666	8,264,353	8,290,120	8,315,923	8,342,017	8,188,370	
24																	
25		CURRENT AND ACCRUED ASSETS															
26																	
27	131	CASH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	1,095,563	1,145,622	1,017,898	984,422	1,027,928	1,117,797	1,255,773	1,378,267	1,441,885	1,480,413	1,382,236	1,231,537	1,165,318	1,209,589	RB
32	143	OTHER ACCOUNTS RECEIVABLE	161,339	169,091	119,893	123,628	131,980	135,819	131,634	139,690	135,199	143,622	145,486	146,940	117,377	138,592	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	(7,335)	(5,954)	(5,233)	(6,130)	(6,188)	(5,356)	(6,511)	(8,312)	(9,575)	(9,682)	(9,241)	(9,061)	(7,486)	(7,388)	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	66,521	67,030	67,588	68,338	69,136	69,975	70,897	71,458	72,191	72,829	66,064	66,574	67,022	68,879	RB
37	151	FUEL STOCK	237,586	236,720	236,022	236,038	236,674	235,693	233,838	232,053	231,153	230,977	230,749	229,884	234,005	234,005	RB
38	154	PLANT MATERIALS AND OPERATING SUPPLIES	1,117,588	1,117,394	1,109,795	1,110,552	1,112,205	1,113,661	1,114,895	1,116,630	1,117,942	1,119,426	1,121,293	1,122,708	1,134,508	1,117,585	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	741	(3,540)	(4,401)	(6,038)	(5,699)	(2,641)	(368)	(4,581)	(5,406)	(6,293)	7,693	12,963	756	(1,293)	RB
41	165	PREPAYMENTS	105,383	107,943	100,376	92,819	102,270	123,169	115,831	108,455	100,872	93,057	85,674	128,797	103,291	105,226	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	26,145	21,855	20,872	21,022	22,271	9,728	24,442	19,459	14,982	14,995	14,032	15,356	26,373	19,349	RB
44	173	ACCRUED UTILITY REVENUES	364,152	338,011	311,613	344,445	368,065	432,435	462,109	474,236	493,906	442,274	420,287	371,141	368,640	399,332	RB
45	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	21,474	22,057	22,126	21,852	22,358	22,509	22,526	23,361	23,644	23,343	21,954	22,213	21,904	22,409	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	3,194,688	3,221,758	3,002,078	2,996,480	3,085,530	3,258,303	3,432,254	3,558,032	3,623,223	3,610,668	3,491,985	3,345,448	3,233,136	3,311,814	
48																	
49		DEFERRED DEBITS															
50																	
51	181	UNAMORTIZED DEBT EXPENSE	230,413	228,773	227,133	242,968	241,279	239,591	237,923	236,256	234,588	232,921	231,254	229,586	227,919	233,893	CS
52	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	1,873,699	1,862,061	1,850,423	1,838,785	1,827,146	1,815,508	1,803,870	1,792,231	1,780,593	1,768,955	1,757,317	1,745,678	1,734,040	1,803,870	CS
53	182.3	OTHER REGULATORY ASSETS	4,433,047	4,472,005	4,524,570	4,555,721	4,564,041	4,567,088	4,530,892	4,497,237	4,472,476	4,434,821	4,421,255	4,416,441	4,409,639	4,484,556	RB, CS
54	183	PRELIM SURVEY & INVESTIGATION CHARGES	244,519	225,928	231,658	237,411	243,157	248,896	254,642	238,788	244,533	250,278	256,017	261,761	267,511	246,546	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	2,445,734	2,455,307	2,466,563	2,435,407	2,444,957	2,449,383	2,458,931	2,468,510	2,478,089	2,487,634	2,497,210	2,509,789	2,519,363	2,470,529	RB
58	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	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	47,484	46,991	46,537	46,084	45,632	45,182	44,732	44,283	43,833	43,384	42,934	42,485	42,035	44,738	CS
61	190	ACCUMULATED DEFERRED INCOME TAXES	1,850,614	1,913,408	1,970,660	2,00											



FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Witness: Liz Fuentes

Line No.	(1) Account No.	(2) Account Name	(3) Year	(4) Year
1				
2	NOTE: For Historical Years Ended 12/31/2023 and 12/31/2024, please refer to MFR B-4 Historical contained in the 2026 Projected Test Year MFR Schedules.			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

FLORIDA PUBLIC SERVICE COMMISSION	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: <input checked="" type="checkbox"/> Projected Test Year Ended: <u>12/31/26</u> <input type="checkbox"/> Prior Year Ended: <input type="checkbox"/> Historical Test Year Ended: <u>_/_/</u> <input checked="" type="checkbox"/> Projected Test Year Ended: <u>12/31/27</u>
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			Witness: Ina Laney
DOCKET NO.: 20250011-EI			

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Name and Reason for Change	Test Year Ended 12/31/2027 (\$000)	Prior Year Ended 12/31/2026 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
1	120	NUCLEAR FUEL <sup>(1)</sup>	894,885	793,465	101,420	12.78%
2						
3						
4						
5						
6		Notes:				
7		<sup>(1)</sup> Increase in nuclear fuel balance is primarily due to the difference between incremental spend on higher-cost nuclear fuel purchases to support future nuclear fuel operations				
8		and amortization of prior period lower-cost nuclear fuel inventory.				
9						
10						
11						
12						
13						
14						
15						
16						
17		Note: Totals may not add due to rounding.				
18						
19						
20						
21						



FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 \_ Projected Test Year Ended: \_/\_/\_  
 \_ Prior Year Ended: \_/\_/\_  
 \_ Historical Test Year Ended: \_/\_/\_  
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Liz Fuentes, Ina Laney,  
Tara DuBose

DOCKET NO.: 20250011-EI

Line No.	DESCRIPTION	(1) TOTAL COMPANY	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
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	7,056	7,056	1.000000	
5	PLT IN SERV - INTANGIBLE	706,806	685,386	0.969694	
6	PLT IN SERV - INTANGIBLE ARO	91,237	88,472	0.969694	
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000	
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	833,220	782,814	0.939505	
9					
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM				
11					
12	PLT IN SERV - STEAM	1,342,837	1,279,186	0.952600	
13	PLT IN SERV - STEAM - CAPACITY	502	482	0.959939	
14	PLT IN SERV - STEAM - ECRC	844,309	809,072	0.958266	
15	PLT IN SERV - STEAM - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	1,076	1,031	0.957644	
16	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,188,724	2,089,771	0.954789	
17					
18	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR				
19					
20	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	131,851	0	0.000000	
21	PLT IN SERV - NUCLEAR - CAPACITY	140,437	134,811	0.959939	
22	PLT IN SERV - NUCLEAR - ECRC	140,264	134,410	0.958266	
23	PLT IN SERV - NUCLEAR - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	99,927	95,880	0.959504	
24	PLT IN SERV - NUCLEAR ST LUCIE 1	1,902,818	1,825,761	0.959504	
25	PLT IN SERV - NUCLEAR ST LUCIE 2	2,179,666	2,091,398	0.959504	
26	PLT IN SERV - NUCLEAR ST LUCIE COM	644,381	618,286	0.959504	
27	PLT IN SERV - NUCLEAR TURKEY PT	4,559,038	4,374,414	0.959504	
28	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	9,798,381	9,274,959	0.946581	
29					
30	ELECTRIC PLANT IN SERVICE PRODUCTION - SOLAR				
31					
32	PLT IN SERV - SOLAR	12,539,500	12,031,697	0.959504	
33	PLT IN SERV - SOLAR - CAPACITY	298	286	0.959939	
34	PLT IN SERV - SOLAR - ECRC	211,490	202,663	0.958266	
35	PLT IN SERV - SOLAR - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	2,897	2,779	0.959504	
36	PLT IN SERV - SOLAR ARO	8,559	8,300	0.969694	

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 \_ Projected Test Year Ended:   /  /    
 \_ Prior Year Ended:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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	12,762,742	12,245,725	0.959490
2				
3	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER RENEWABLES			
4				
5	PLT IN SERV - OTHER RENEWABLES	84,870	81,433	0.959504
6	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER RENEWABLES	84,870	81,433	0.959504
7				
8	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
9				
10	PLT IN SERV - OTH PROD - CAPACITY	10,671	10,243	0.959939
11	PLT IN SERV - OTH PROD - ECRC	483,135	462,972	0.958266
12	PLT IN SERV - OTHER PRODUCTION	16,460,379	15,689,515	0.953168
13	PLT IN SERV - OTHER PRODUCTION - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	146,257	139,530	0.954006
14	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	17,100,442	16,302,260	0.953324
15				
16	ELECTRIC PLANT IN SERVICE TRANSMISSION			
17				
18	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	759	0	0.000000
19	PLT IN SERV - TRANSMISSION	14,442,352	12,872,179	0.891280
20	PLT IN SERV - TRANSMISSION - ECRC	19,221	18,419	0.958266
21	PLT IN SERV - TRANSMISSION - GSU	1,263,319	1,207,254	0.955621
22	PLT IN SERV - TRANSMISSION - OTHER RETAIL	137,382	137,382	1.000000
23	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	1,446	0	0.000000
24	PLT IN SERV - TRANSMISSION - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	325,131	289,782	0.891280
25	PLT IN SERV - TRANSMISSION - SPPC	477,653	473,425	0.991150
26	ELECTRIC PLANT IN SERVICE TRANSMISSION	16,667,262	14,998,443	0.899874
27				
28	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
29				
30	PLT IN SERV - DISTRIBUTION - ECRC	11,501	11,021	0.958266
31	PLT IN SERV - DISTRIBUTION - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	520,296	520,296	1.000000
32	PLT IN SERV - DISTRIBUTION - SPPC	7,064,541	7,002,019	0.991150
33	PLT IN SERV - DISTRIBUTION ACCT 360	186,659	186,659	1.000000
34	PLT IN SERV - DISTRIBUTION ACCT 361	558,817	558,817	1.000000
35	PLT IN SERV - DISTRIBUTION ACCT 362	3,509,110	3,509,110	1.000000
36	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	18,362	18,362	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:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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	3,349,785	3,349,785	1.000000
2	PLT IN SERV - DISTRIBUTION ACCT 365	4,274,753	4,274,753	1.000000
3	PLT IN SERV - DISTRIBUTION ACCT 367	8,407,657	8,407,657	1.000000
4	PLT IN SERV - DISTRIBUTION ACCT 368	4,486,003	4,486,003	1.000000
5	PLT IN SERV - DISTRIBUTION ACCT 369	2,500,611	2,500,611	1.000000
6	PLT IN SERV - DISTRIBUTION ACCT 370	1,228,080	1,221,844	0.994922
7	PLT IN SERV - DISTRIBUTION ACCT 371	183,111	183,111	1.000000
8	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	12,359	12,359	1.000000
9	PLT IN SERV - DISTRIBUTION ACCT 371.4	180,246	180,246	1.000000
10	PLT IN SERV - DISTRIBUTION ACCT 373	1,500,149	1,500,149	1.000000
11	PLT IN SERV - DISTRIBUTION ARO	9	9	0.969694
12	ELECTRIC PLANT IN SERVICE DISTRIBUTION	37,992,048	37,922,810	0.998178
13				
14	ELECTRIC PLANT IN SERVICE ENERGY STORAGE			
15				
16	PLT IN SERV - ENERGY STORAGE	3,686,935	3,537,628	0.959504
17	PLT IN SERV - ENERGY STORAGE - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	4,596	4,410	0.959504
18	PLT IN SERV - ENERGY STORAGE ACCT 387	1,880	1,804	0.959504
19	ELECTRIC PLANT IN SERVICE ENERGY STORAGE	3,693,411	3,543,842	0.959504
20				
21	ELECTRIC PLANT IN SERVICE GENERAL			
22				
23	PLT IN SERV - GENERAL - SOFTWARE, HARDWARE AND COMMUNICATION EQUIP	2,430,386	2,356,731	0.969694
24	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	1,132,309	1,097,993	0.969694
25	PLT IN SERV - GENERAL PLANT OTHER - ECCR	5,270	5,270	1.000000
26	PLT IN SERV - GENERAL PLANT OTHER - ECRC	8,879	8,508	0.958266
27	PLT IN SERV - GENERAL PLANT OTHER - SPPC	18,877	18,710	0.991150
28	PLT IN SERV - GENERAL PLANT STRUCTURES	1,341,514	1,300,858	0.969694
29	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	631,411	612,276	0.969694
30	PROPERTY UNDER CAPITAL LEASES	80,212	77,781	0.969694
31	ELECTRIC PLANT IN SERVICE GENERAL	5,648,857	5,478,127	0.969776
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

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 \_ Projected Test Year Ended:   /  /    
 \_ Prior Year Ended:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Liz Fuentes, Ina Laney,  
Tara DuBose

Docket No.: 20250011-EI

Line No.	DESCRIPTION	(1) TOTAL COMPANY	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1	PLANT IN SERVICE	106,880,598	102,830,822	0.962109	
2					
3	ELECTRIC PLANT HELD FOR FUTURE USE				
4					
5	PLT FUTURE USE - DISTRIBUTION	79,310	79,310	1.000000	
6	PLT FUTURE USE - GENERAL	24,755	24,005	0.969694	
7	PLT FUTURE USE - RENEWABLES	1,375,575	1,319,869	0.959504	
8	PLT FUTURE USE - STEAM	5,554	5,298	0.953773	
9	PLT FUTURE USE - TRANSMISSION	116,946	104,927	0.897231	
10	ELECTRIC PLANT HELD FOR FUTURE USE	1,602,140	1,533,409	0.957101	
11					
12	CONSTRUCTION WORK IN PROGRESS				
13					
14	CWIP - CAPACITY CLAUSE	1,922	1,845	0.959939	
15	CWIP - CONSERVATION CLAUSE	3,512	3,512	1.000000	
16	CWIP - DISTRIBUTION	863,427	863,427	1.000000	
17	CWIP - ENERGY STORAGE	869,120	833,924	0.959504	
18	CWIP - ENVIRONMENTAL CLAUSE	3,548	3,400	0.958266	
19	CWIP - GENERAL	492,796	477,861	0.969694	
20	CWIP - INTANGIBLE PLANT	296,214	287,237	0.969694	
21	CWIP - NUCLEAR	827,549	794,037	0.959504	
22	CWIP - OTH RENEWABLES	41,119	39,454	0.959504	
23	CWIP - OTHER PRODUCTION	403,505	384,602	0.953152	
24	CWIP - SOLAR	1,649,230	1,582,442	0.959504	
25	CWIP - STEAM (EXCL COAL)	4,848	4,633	0.955626	
26	CWIP - STORM PROTECTION CLAUSE	483,740	479,459	0.991150	
27	CWIP - TRANSMISSION	1,110,388	996,275	0.897231	
28	CONSTRUCTION WORK IN PROGRESS	7,050,918	6,752,107	0.957621	
29					
30	ACCUM PROVISION DEPRECIATION - INTANGIBLE				
31	ACC AMORT - INTANGIBLE - CAPACITY	(1,280)	(1,229)	0.959939	
32	ACC PROV DEPR & AMORT - INTANGIBLE	(282,747)	(274,178)	0.969694	
33	ACC PROV DEPR & AMORT - INTANGIBLE ARO	131,570	127,583	0.969694	
34	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(3,302,535)	0	0.000000	
35	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(809,498)	0	0.000000	
36	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(4,264,490)	(147,824)	0.034664	

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 \_ Projected Test Year Ended:   /  /    
 \_ Prior Year Ended:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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	(293,565)	(276,208)	0.940875
4	ACC PROV DEPR & AMORT - STEAM - CAPACITY	(65)	(63)	0.959939
5	ACC PROV DEPR & AMORT - STEAM - ECRC	(321,651)	(308,227)	0.958266
6	ACC PROV DEPR & AMORT - STEAM - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	(692)	(662)	0.956215
7	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	66,897	66,897	1.000000
8	ACC PROV DEPR & AMORT - STEAM 2021 FLOWBACK	30,160	30,160	1.000000
9	ACC PROV DEPR - FOSSIL DECOM	(106,078)	(100,692)	0.949225
10	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000
11	ACCUM PROVISION DEPRECIATION - STEAM	(771,009)	(588,795)	0.763668
12				
13	ACCUM PROVISION DEPRECIATION - NUCLEAR			
14				
15	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(16,932)	0	0.000000
16	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECLASS	(52,953)	0	0.000000
17	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(13,787)	(13,235)	0.959939
18	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(26,772)	(25,654)	0.958266
19	ACC PROV DEPR & AMORT - NUCLEAR - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	(68,845)	(66,057)	0.959504
20	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(133,889)	(133,889)	1.000000
21	ACC PROV DEPR & AMORT - NUCLEAR 2021 FLOWBACK	1,405,340	1,405,340	1.000000
22	ACC PROV DEPR & AMORT - ST LUCIE 1	(853,009)	(818,465)	0.959504
23	ACC PROV DEPR & AMORT - ST LUCIE 2	(980,005)	(940,319)	0.959504
24	ACC PROV DEPR & AMORT - ST LUCIE COM	(327,561)	(314,296)	0.959504
25	ACC PROV DEPR & AMORT - TURKEY POINT	(2,088,582)	(2,004,003)	0.959504
26	ACCUM PROVISION DEPRECIATION - NUCLEAR	(3,156,996)	(2,910,578)	0.921945
27				
28	ACCUM PROVISION DEPRECIATION - SOLAR			
29				
30	ACC PROV DEPR & AMORT - DISMANTLEMENT - SOLAR	(118,140)	(113,356)	0.959504
31	ACC PROV DEPR & AMORT - SOLAR	(1,555,324)	(1,492,339)	0.959504
32	ACC PROV DEPR & AMORT - SOLAR - ARO	(1,850)	(1,794)	0.969694
33	ACC PROV DEPR & AMORT - SOLAR - CAPACITY	(282)	(271)	0.959939
34	ACC PROV DEPR & AMORT - SOLAR - ECRC	103,585	99,262	0.958266
35	ACC PROV DEPR & AMORT - SOLAR - SOFTWARE, HARDWARE AND COMMUNICATION EQUIPMENT	(1,854)	(1,779)	0.959504
36	ACC PROV DEPR & AMORT - SOLAR FLOWBACK	83,955	83,955	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:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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	(1,489,911)	(1,426,322)	0.957321
2				
3	ACCUM PROVISION DEPRECIATION - OTHER RENEWABLES			
4				
5	ACC PROV DEPR & AMORT - OTH RENEWABLES	(10,773)	(10,336)	0.959504
6	ACC PROV DEPR & AMORT - OTH RENEWABLES FLOWBACK	1,740	1,740	1.000000
7	ACCUM PROVISION DEPRECIATION - OTHER RENEWABLES	(9,033)	(8,596)	0.951703
8				
9	ACCUM PROVISION DEPRECIATION - OTHER			
10				
11	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(52,133)	(49,891)	0.956989
12	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(100,648)	(96,448)	0.958266
13	ACC PROV DEPR & AMORT - OTH PROD	(2,933,606)	(2,796,150)	0.953144
14	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(1,390)	(1,334)	0.959939
15	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(61,495)	(58,928)	0.958266
16	ACC PROV DEPR & AMORT - OTH PROD - SOFTWARE, HARDWARE AND COMMUNICATION EQUIP	(92,023)	(87,790)	0.954006
17	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(186,653)	(186,653)	1.000000
18	ACC PROV DEPR & AMORT - OTHER 2021 FLOWBACK	(74,095)	(74,095)	1.000000
19	ACCUM PROVISION DEPRECIATION - OTHER	(3,502,041)	(3,351,288)	0.956953
20				
21	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
22				
23	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS	(248)	0	0.000000
24	ACC PROV DEPR & AMORT - TRANS - ECRC	(6,173)	(5,915)	0.958266
25	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	298,320	298,320	1.000000
26	ACC PROV DEPR & AMORT - TRANS 2021 FLOWBACK	12,035	12,035	1.000000
27	ACC PROV DEPR & AMORT - TRANSMISSION	(2,385,547)	(2,126,190)	0.891280
28	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(252,096)	(240,962)	0.955832
29	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(48,003)	(48,003)	1.000000
30	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESale	(1,058)	0	0.000000
31	ACC PROV DEPR & AMORT - TRANSMISSION - SOFTWARE, HARDWARE AND COMM EQUIP	(121,967)	(108,707)	0.891280
32	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(37,966)	(37,630)	0.991150
33	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(2,542,704)	(2,257,053)	0.887658
34				
35	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
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:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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	(3,800)	(3,641)	0.958266
2	ACC PROV DEPR & AMORT - DISTRIBUTION - SOFTWARE, HARDWARE AND COMM EQUIP	(226,315)	(226,315)	1.000000
3	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(532,983)	(528,266)	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	(707)	(707)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(125,115)	(125,115)	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(827,759)	(827,759)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(1,218)	(1,218)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(720,865)	(720,865)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(583,433)	(583,433)	1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(2,104,634)	(2,104,634)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,185,747)	(1,185,747)	1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(803,345)	(803,345)	1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(533,251)	(530,543)	0.994922
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	(0)	(0)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(67,715)	(67,715)	1.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(6,896)	(6,896)	1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371.4	(30,387)	(30,387)	1.000000
20	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(144,384)	(144,384)	1.000000
21	ACC PROV DEPR & AMORT - DISTRIBUTION ARO	(6)	(6)	0.969694
22	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(7,415,239)	(7,407,656)	0.998977
23				
24	ACCUM PROVISION DEPRECIATION - ENERGY STORAGE			
25				
26	ACC PROV DEPR & AMORT - DISMANTLEMENT - ENERGY STORAGE	(6,795)	(6,519)	0.959504
27	ACC PROV DEPR & AMORT - ENERGY STORAGE	(271,796)	(260,790)	0.959504
28	ACC PROV DEPR & AMORT - ENERGY STORAGE - SOFTWARE, HARDWARE AND COMM EQUIP	(90)	(87)	0.959504
29	ACC PROV DEPR & AMORT - ENERGY STORAGE ACCT 387	467	448	0.959504
30	ACC PROV DEPR & AMORT - ENERGY STORAGE FLOWBACK	2,465	2,465	1.000000
31	ACCUM PROVISION DEPRECIATION - ENERGY STORAGE	(275,750)	(264,483)	0.959142
32				
33	ACCUM PROVISION DEPRECIATION - GENERAL			
34	ACC PROV DEPR & AMORT - GENERAL - SOFTWARE, HARDWARE AND COMMUNICATION EQUIP	(747,035)	(724,396)	0.969694
35	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	26,979	26,979	1.000000
36	ACC PROV DEPR & AMORT - GENERAL 2021 FLOWBACK	77,285	77,285	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:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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 PLANT STRUCTURES	(183,056)	(177,509)	0.969694
2	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(360,169)	(349,254)	0.969694
3	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(532,063)	(515,938)	0.969694
4	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(5,149)	(5,149)	1.000000
5	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,553)	(1,488)	0.958266
6	ACC PROV DEPR & AMORT - GENERAL PLT OTH - SPPC	(4,979)	(4,935)	0.991150
7	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(30,042)	(29,131)	0.969694
8	ACCUM PROVISION DEPRECIATION - GENERAL	(1,759,783)	(1,703,536)	0.968038
9				
10	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
11				
12	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	6,788,586	6,582,851	0.969694
13	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(7,827,479)	(7,510,495)	0.959504
14	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(1,038,893)	(927,644)	0.892916
15				
16	ACQUISITION ADJUSTMENT - RESERVE			
17				
18	ACC PROV DEPR - AMORT ELECT PLANT	17,803	16,984	0.954006
19	ACC PROV DEPR - VERO AMORT ELECT PLANT	(31,500)	(31,500)	1.000000
20	ACQUISITION ADJUSTMENT - RESERVE	(13,696)	(14,515)	1.059785
21				
22	ACCUM PROVISION DEPRECIATION	(26,239,546)	(21,008,290)	0.800635
23				
24	NUCLEAR FUEL			
25				
26	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(535,491)	(502,987)	0.939300
27	NUCLEAR FUEL ASSEMBLIES IN REACTOR	785,063	737,410	0.939300
28	NUCLEAR FUEL IN PROCESS	595,664	559,508	0.939300
29	SPENT NUCLEAR FUEL	49,648	46,635	0.939300
30	NUCLEAR FUEL	894,885	840,565	0.939300
31				
32	WORKING CAPITAL ASSETS			
33				
34	ACCRUED UTILITY REVENUES - FERC	699	0	0.000000
35	ACCRUED UTILITY REVENUES - FPSC	398,633	398,633	1.000000
36	ACCTS RECEIV FROM ASSOCIATED COMPANIES	68,879	66,677	0.968040



FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 \_ Projected Test Year Ended:   /  /    
 \_ Prior Year Ended:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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 FR UNCOLLECTIBLE ACCTS	(7,388)	(7,388)	1.000000
2	CLEARING ACCOUNTS - OTHER	33	32	0.968040
3	CUSTOMER ACCOUNTS RECEIVABLE	1,209,589	1,209,589	1.000000
4	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	(4)	(4)	0.968040
5	FUEL STOCK	234,005	219,801	0.939300
6	INTEREST AND DIVIDENDS RECEIVABLE	361	349	0.968040
7	MISC CUR & ACC ASSTS - JOB ACCT OTHER	22,409	21,693	0.968040
8	MISC DEF DEBITS - 2025 RATE CASE	5,029	5,029	1.000000
9	MISC DEF DEBITS - COMMITMENT FEES	5,337	5,167	0.968040
10	MISC DEF DEBITS - DEFERRED PENSION DEBIT	2,213,577	2,146,493	0.969694
11	MISC DEF DEBITS - FCG/CPK	124	120	0.968040
12	MISC DEF DEBITS - GPIF	2,288	2,288	1.000000
13	MISC DEF DEBITS - NUCLEAR LT PPD SERVICES	1,981	1,901	0.959504
14	MISC DEF DEBITS - OTHER	241,719	233,993	0.968040
15	MISC DEF DEBITS - SPC FUNDS - SFAS158 - LIFE	472	458	0.969694
16	MISC DEF DEBITS - STORM MAINT - OFFSET	(4,249,326)	(4,085,653)	0.961482
17	MISC DEF DEBITS - STORM MAINTENANCE	4,249,329	4,085,655	0.961482
18	OTH ACCTS REC - MISCELLANEOUS	138,592	134,163	0.968040
19	OTHER REG ASSETS - ARO ASSETS	8,414	8,159	0.969694
20	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	809,498	0	0.000000
21	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	27,242	26,105	0.958266
22	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000
23	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECLASS	643,860	0	0.000000
24	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2021 - FERC RECLASS	1,450,000	0	0.000000
25	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000
26	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	125,349	120,117	0.958266
27	OTHER REG ASSETS - INT EXP - FIN 48	4,063	3,933	0.968040
28	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	73,498	70,522	0.959504
29	OTHER REG ASSETS - OTHER	67,909	65,738	0.968040
30	OTHER REG ASSETS - SCHERER UNIT 4 CONSUMMATION PAYMENT	62,460	59,930	0.959504
31	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	620	620	1.000000
32	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION COSTS	291	291	1.000000
33	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	7,307	7,307	1.000000
34	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	1,333	0	0.000000
35	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	33,771	33,771	1.000000
36	OTHER REG ASSETS - UNDERRECOVERED SPPC COSTS	11,107	11,107	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:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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 - UNRECOVERED PLANT - ECCR	0	0	1.000000
2	OTHER SPECIAL DEPOSITS	5,169	5,004	0.968040
3	PLANT MATERIALS & OPERATING SUPPLIES	1,117,585	1,074,538	0.961482
4	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	246,546	238,667	0.968040
5	PREPAYMENTS - GENERAL	83,406	80,740	0.968040
6	PREPAYMENTS - INTEREST PAPER & DEBT	1,109	1,067	0.961482
7	PREPAYMENTS - SWAPC ECCR	20,711	20,711	1.000000
8	RENTS RECEIVABLE	19,349	18,730	0.968040
9	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	0	0	0.968040
10	STORES EXPENSE	(1,293)	(1,244)	0.961482
11	TEMPORARY FACILITIES	885	856	0.968040
12	UNRECOVERED PLANT & REGULATORY COSTS	14,186	13,732	0.968040
13	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	980,186	939,279	0.958266
14	WORKING FUNDS	1	1	0.968040
15	WORKING CAPITAL ASSETS	11,705,588	7,238,679	0.618395
16				
17	WORKING CAPITAL LIABILITIES			
18				
19	ACC MISC OPER PROV - DEFERRED COMPENSATION	(7,222)	(7,004)	0.969694
20	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(216,626)	(209,703)	0.968040
21	ACC PROV PENS & BENEFITS - SFAS 158	(472)	(458)	0.969694
22	ACCTS PAY - GENERAL	(945,157)	(914,950)	0.968040
23	ACCTS PAYABLE - ASSOCIATED COMPANIES	(58,806)	(56,927)	0.968040
24	ACCUM PROV FOR RATE REFUNDS - FERC	(13,523)	0	0.000000
25	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(32,359)	(31,378)	0.969694
26	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(57,637)	(55,890)	0.969694
27	ACCUM PROVISION FOR PROPERTY INSURANCE	(152,138)	(152,138)	1.000000
28	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,759)	(4,607)	0.968040
29	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3,300)	(3,195)	0.968040
30	CUSTOMER DEPOSITS - NON-ELECTRIC	(24)	(23)	0.968040
31	DEFERRED GAINS FUTURE USE	(19,058)	(18,449)	0.968040
32	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(7,727)	(7,727)	1.000000
33	INTEREST ACCRUED ON LONG - TERM DEBT	(378,078)	(365,995)	0.968040
34	INTEREST ACCRUED ON WHOLESALE REFUND	(398)	0	0.000000
35	MISC CURR & ACC LIAB - FPSC FEE	(4,194)	(4,194)	1.000000
36	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(21,809)	(21,112)	0.968040

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 \_ Projected Test Year Ended:   /  /    
 \_ Prior Year Ended:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(309)	0	0.000000
2	MISC CURR & ACC LIAB - OTHER	(785,276)	(760,179)	0.968040
3	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(5,709)	(5,709)	1.000000
4	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(3,199)	(3,199)	1.000000
5	OTHER DEFD CREDITS - BUDGET BILLING	(50,506)	(50,506)	1.000000
6	OTHER DEFD CREDITS - DEFERRED TRANSMISSION CREDIT	(8,200)	(7,308)	0.891280
7	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(175)	(168)	0.958266
8	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(43,994)	(42,588)	0.968040
9	OTHER DEFD CREDITS - OTHER	(180,365)	(174,600)	0.968040
10	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,480,072)	(2,404,911)	0.969694
11	OTHER REG LIAB - ARO LIABILITY	(4,546,447)	(4,408,663)	0.969694
12	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(54,484)	(52,210)	0.958266
13	OTHER REG LIAB - COST RECOVERY - ECRC	(5,538)	(5,307)	0.958266
14	OTHER REG LIAB - DEFRD GAIN LAND SALES - PIS	(451)	(437)	0.968040
15	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	0	0	0.958266
16	OTHER REG LIAB - NCRC AVOIDED AFUDC	(87,648)	0	0.000000
17	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)	1.000000
18	OTHER REG LIAB - OTHER	(62)	(62)	1.000000
19	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(164)	(164)	1.000000
20	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(503)	(503)	1.000000
21	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUS	(1,011)	(1,011)	1.000000
22	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FERC	(155)	0	0.000000
23	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FPSC	(2,772)	(2,772)	1.000000
24	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(4,137)	(4,137)	1.000000
25	OTHER REG LIAB - SWAPC ECCR	(19,719)	(19,719)	1.000000
26	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(317)	(307)	0.968040
27	TAX COLLECTIONS PAYABLE	(134,331)	(130,038)	0.968040
28	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(379,115)	(366,999)	0.968040
29	TAXES ACCRUED - FEDERAL INCOME TAXES	64	62	0.968040
30	TAXES ACCRUED - OTHER	(15,835)	(15,329)	0.968040
31	TAXES ACCRUED - REVENUE TAXES	(164,596)	(164,596)	1.000000
32	TAXES ACCRUED - STATE INCOME TAXES	9,343	9,044	0.968040
33	WORKING CAPITAL LIABILITIES	(11,130,600)	(10,707,691)	0.962005
34				
35	TOTAL WORKING CAPITAL	574,987	(3,469,012)	-6.033197
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:   /  /    
 \_ Historical Test Year Ended:   /  /    
 X Projected Test Year Ended: 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Liz Fuentes, Ina Laney,  
Tara DuBose

Docket No.: 20250011-EI

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1					
2	TOTAL RATE BASE	90,763,982	87,479,601	0.963814	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	<u>NOTE:</u>				
16	(1) RATE BASE IS PRESENTED IN THIS MFR ON A TOTAL SYSTEM BASIS (EXCLUDING NON-UTILITY BALANCES) AND DOES NOT CONTAIN ANY				
17	COMMISSION OR COMPANY ADJUSTMENTS.				
18					
19					
20					
21					
22					
23					
24					
25					
26	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		DEPRECIABLE PLANT							
2									
3									
4		<b>STEAM PRODUCTION</b>							
5		<b>Gulf Clean Energy Center Common</b>							
6	31100	Structures And Improvements	3.40	189,407	1,363	(242)	0	190,529	190,082
7	31200	Boiler Plant Equipment	4.97	67,851	57	(153)	0	67,756	67,810
8	31400	Turbogenerator Units	3.37	27,551	29	(25)	0	27,556	27,557
9	31500	Accessory Electric Equipment	3.76	93,256	108	(4)	0	93,360	93,323
10	31600	Miscellaneous Power Plant Equipment	4.12	17,706	137	0	0	17,843	17,794
11		<b>Total Gulf Clean Energy Center Common</b>		<b>395,771</b>	<b>1,695</b>	<b>(423)</b>	<b>0</b>	<b>397,043</b>	<b>396,565</b>
12									
13		<b>Gulf Clean Energy Center Unit 4</b>							
14	31100	Structures And Improvements	3.40	101	1	0	0	101	101
15	31200	Boiler Plant Equipment	7.69	26,385	151	(18)	0	26,518	26,474
16	31400	Turbogenerator Units	7.54	12,278	81	0	0	12,358	12,330
17	31500	Accessory Electric Equipment	5.32	4,000	15	0	0	4,015	4,010
18		<b>Total Gulf Clean Energy Center Unit 4</b>		<b>42,764</b>	<b>247</b>	<b>(18)</b>	<b>0</b>	<b>42,993</b>	<b>42,915</b>
19									
20		<b>Gulf Clean Energy Center Unit 5</b>							
21	31100	Structures And Improvements	3.40	20	0	0	0	20	20
22	31200	Boiler Plant Equipment	6.31	27,313	106	(28)	0	27,391	27,368
23	31400	Turbogenerator Units	7.64	16,051	78	0	0	16,130	16,102
24	31500	Accessory Electric Equipment	5.51	4,354	12	0	0	4,365	4,361
25		<b>Total Gulf Clean Energy Center Unit 5</b>		<b>47,738</b>	<b>196</b>	<b>(28)</b>	<b>0</b>	<b>47,905</b>	<b>47,851</b>
26									
27		<b>Gulf Clean Energy Center Unit 6</b>							
28	31100	Structures And Improvements	3.40	0	0	0	0	0	0
29	31200	Boiler Plant Equipment	5.03	161,805	565	(129)	0	162,240	162,106
30	31400	Turbogenerator Units	4.55	38,363	1,523	(12,766)	0	27,120	37,553
31	31500	Accessory Electric Equipment	4.59	38,318	20	(7)	0	38,332	38,328
32	31600	Miscellaneous Power Plant Equipment	4.12	400	1	0	0	400	400
33		<b>Total Gulf Clean Energy Center Unit 6</b>		<b>238,886</b>	<b>2,108</b>	<b>(12,902)</b>	<b>0</b>	<b>228,092</b>	<b>238,387</b>
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Gulf Clean Energy Center Unit 7</b>							
2	31200	Boiler Plant Equipment	4.29	155,890	840	(962)	0	155,767	155,675
3	31400	Turbogenerator Units	3.86	122,175	1,722	(1,664)	0	122,233	121,739
4	31500	Accessory Electric Equipment	3.54	32,648	96	0	0	32,744	32,680
5	31600	Miscellaneous Power Plant Equipment	4.12	593	2	0	0	595	593
6		<b>Total Gulf Clean Energy Center Unit 7</b>		311,305	2,659	(2,626)	0	311,339	310,687
7									
8		<b>Scherer Common</b>							
9	31100	Structures And Improvements	3.09	39,961	4,208	(31)	0	44,139	42,310
10	31200	Boiler Plant Equipment	3.32	54,031	716	(121)	0	54,627	54,356
11	31400	Turbogenerator Units	3.03	1,397	0	0	0	1,398	1,398
12	31500	Accessory Electric Equipment	3.14	2,785	114	(5)	0	2,894	2,844
13	31600	Miscellaneous Power Plant Equipment	2.43	12,568	1,824	(4)	0	14,388	13,520
14		<b>Total Scherer Common</b>		110,743	6,863	(160)	0	117,446	114,428
15									
16		<b>Scherer Unit 3</b>							
17	31100	Structures And Improvements	2.15	25,020	(0)	0	0	25,020	25,020
18	31200	Boiler Plant Equipment	2.96	220,695	(0)	(430)	0	220,264	220,479
19	31400	Turbogenerator Units	2.50	45,485	0	(8)	0	45,477	45,481
20	31500	Accessory Electric Equipment	2.49	13,248	(0)	(110)	0	13,138	13,193
21	31600	Miscellaneous Power Plant Equipment	2.43	806	(0)	(1)	0	806	806
22		<b>Total Scherer Unit 3</b>		305,253	(0)	(549)	0	304,704	304,979
23									
24		<b>Manatee Common</b>							
25	31100	Structures And Improvements	1.70	56,012	19	(3,027)	0	53,004	54,508
26	31200	Boiler Plant Equipment	1.70	9,854	2	(30)	0	9,827	9,841
27	31400	Turbogenerator Units	1.70	15,223	4	0	0	15,227	15,225
28	31500	Accessory Electric Equipment	1.70	10,832	0	(19)	0	10,813	10,822
29	31600	Miscellaneous Power Plant Equipment	1.70	221	0	(131)	0	90	156
30		<b>Total Manatee Common</b>		92,142	26	(3,208)	0	88,960	90,552
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Manatee Unit 1</b>							
2	31100	Structures And Improvements	1.70	7,702	23	(9)	0	7,716	7,712
3	31200	Boiler Plant Equipment	1.70	191,135	113	(117)	0	191,131	191,150
4	31400	Turbogenerator Units	1.70	79,902	3	(1,424)	0	78,482	79,193
5	31500	Accessory Electric Equipment	1.70	24,666	1	(88)	0	24,579	24,622
6	31600	Miscellaneous Power Plant Equipment	1.70	4,094	0	(26)	0	4,068	4,081
7		<b>Total Manatee Unit 1</b>		307,498	141	(1,664)	0	305,975	306,758
8									
9		<b>Manatee Unit 2</b>							
10	31100	Structures And Improvements	1.70	5,796	0	(9)	0	5,788	5,792
11	31200	Boiler Plant Equipment	1.70	192,217	7	(150)	0	192,074	192,147
12	31400	Turbogenerator Units	1.70	86,232	3	(144)	0	86,091	86,162
13	31500	Accessory Electric Equipment	1.70	19,799	1	(59)	0	19,741	19,770
14	31600	Miscellaneous Power Plant Equipment	1.70	3,597	0	(25)	0	3,572	3,585
15		<b>Total Manatee Unit 2</b>		307,642	11	(387)	0	307,265	307,455
16									
17		<b>Other Steam Production</b>	Various	39	9	(118)	0	(71)	(15)
18									
19		TOTAL STEAM PRODUCTION		2,159,780	13,955	(22,083)	0	2,151,652	2,160,561
20									
21		<b>NUCLEAR PRODUCTION</b>							
22		<b>St. Lucie Common</b>							
23	32100	Structures And Improvements	1.70	496,674	16,808	(2,139)	0	511,343	503,574
24	32200	Reactor Plant Equipment	2.10	69,673	(6,981)	0	0	62,692	66,606
25	32300	Turbogenerator Units	2.52	53,889	20,090	(727)	0	73,253	62,297
26	32400	Accessory Electric Equipment	1.67	34,674	(198)	0	0	34,476	34,585
27	32500	Miscellaneous Power Plant Equipment	2.52	24,680	772	0	0	25,452	25,028
28		<b>Total St. Lucie Common</b>		679,592	30,490	(2,866)	0	707,216	692,090
29									
30									
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>St. Lucie Unit 1</b>							
2	32100	Structures And Improvements	1.95	252,835	34,740	(3,385)	0	284,189	260,588
3	32200	Reactor Plant Equipment	2.42	929,461	13,783	(12,785)	0	930,459	929,017
4	32300	Turbogenerator Units	2.77	500,072	18,229	187	0	518,489	506,748
5	32400	Accessory Electric Equipment	2.06	186,344	35,213	(773)	0	220,784	195,745
6	32500	Miscellaneous Power Plant Equipment	2.65	18,206	234	(49)	0	18,390	18,283
7		<b>Total St. Lucie Unit 1</b>		1,886,918	102,199	(16,805)	0	1,972,312	1,910,382
8									
9		<b>St. Lucie Unit 2</b>							
10	32100	Structures And Improvements	1.64	334,026	7,240	(2,359)	0	338,906	336,189
11	32200	Reactor Plant Equipment	2.11	1,235,364	27,482	(7,700)	0	1,255,145	1,244,160
12	32300	Turbogenerator Units	2.42	371,542	6,830	313	0	378,685	374,853
13	32400	Accessory Electric Equipment	1.72	210,607	678	(1,778)	0	209,507	210,047
14	32500	Miscellaneous Power Plant Equipment	2.32	22,379	217	(482)	0	22,115	22,235
15		<b>Total St. Lucie Unit 2</b>		2,173,918	42,447	(12,006)	0	2,204,359	2,187,484
16									
17		<b>Turkey Point Common</b>							
18	32100	Structures And Improvements	2.35	644,092	42,187	(2,744)	0	683,536	661,843
19	32200	Reactor Plant Equipment	2.79	168,490	13,623	(415)	0	181,698	174,395
20	32300	Turbogenerator Units	3.20	60,853	11,700	0	0	72,553	65,911
21	32400	Accessory Electric Equipment	2.08	48,513	10	0	0	48,523	48,518
22	32500	Miscellaneous Power Plant Equipment	2.98	73,106	6,199	(19)	0	79,286	75,829
23		<b>Total Turkey Point Common</b>		995,054	73,720	(3,178)	0	1,065,595	1,026,497
24									
25		<b>Turkey Point Unit 3</b>							
26	32100	Structures And Improvements	2.50	210,172	1,225	(2,721)	0	208,676	209,389
27	32200	Reactor Plant Equipment	2.66	766,229	42,592	(8,516)	0	800,304	773,401
28	32300	Turbogenerator Units	3.04	766,029	6,935	(22,687)	0	750,278	758,311
29	32400	Accessory Electric Equipment	2.23	165,470	2,361	(2,199)	0	165,632	165,449
30	32500	Miscellaneous Power Plant Equipment	3.20	15,777	199	0	0	15,976	15,866
31		<b>Total Turkey Point Unit 3</b>		1,923,677	53,311	(36,123)	0	1,940,865	1,922,417
32									
33									
34									



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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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
<b>Turkey Point Unit 4</b>									
1		Structures And Improvements	2.43	154,020	26,467	(1,708)	0	178,779	156,514
2	32100	Reactor Plant Equipment	2.64	646,662	25,971	(940)	0	671,693	653,761
3	32200	Turbogenerator Units	2.98	709,880	4,370	(9,671)	0	704,580	707,236
4	32300	Accessory Electric Equipment	2.11	196,948	4,271	(605)	0	200,614	197,891
5	32400	Miscellaneous Power Plant Equipment	3.09	15,327	7	(17)	0	15,318	15,323
6	32500								
7		<b>Total Turkey Point Unit 4</b>		1,722,838	61,087	(12,941)	0	1,770,984	1,730,725
8									
9		TOTAL NUCLEAR PRODUCTION		9,381,996	363,254	(83,919)	0	9,661,331	9,469,594
10									
11		<b>SOLAR PRODUCTION <sup>(3)</sup></b>							
12		<b>Solar Plant</b>							
13	33802	Structures And Improvements	2.86	2,022,772	332,960	(16)	0	2,355,716	2,214,620
14	33804	Solar Panels	3.03	6,221,141	902,797	(10)	0	7,123,928	6,741,210
15	33805	Collector System <sup>(4)</sup>	2.86	1,308,974	194,644	0	0	1,503,618	1,421,115
16	33806	Generator Step-Up Transformers	2.86	131,806	25,250	0	0	157,056	146,357
17	33807	Inverters <sup>(4)</sup>	2.91	801,458	77,581	0	0	879,038	846,143
18	33808	Other Accessory Electric Equipment <sup>(4)</sup>	2.86	218,283	34,852	(119)	0	253,015	238,297
19		<b>Total Solar Plant</b>		10,704,433	1,568,083	(145)	0	12,272,371	11,607,741
20									
21		<b>Interstate Solar</b>							
22	33802	Structures And Improvements	2.87	10,587	5	0	0	10,592	10,589
23	33804	Solar Panels	3.04	68,136	30	0	0	68,165	68,149
24	33805	Collector System	2.87	6,825	3	0	0	6,828	6,827
25	33807	Inverters	2.87	3,496	2	0	0	3,497	3,496
26	33808	Other Accessory Electric Equipment <sup>(4)</sup>	2.92	290	0	(46)	0	244	267
27		<b>Total Interstate Solar</b>		89,334	39	(46)	0	89,327	89,328
28									
29		<b>Babcock Ranch Solar</b>							
30	33802	Structures And Improvements	2.89	8,211	2	0	0	8,212	8,212
31	33804	Solar Panels	3.04	94,638	17	0	0	94,656	94,647
32	33805	Collector System	2.87	11,095	2	0	0	11,097	11,096
33	33807	Inverters <sup>(4)</sup>	2.92	11,751	2	0	0	11,753	11,752
34	33808	Other Accessory Electric Equipment <sup>(4)</sup>	2.96	148	0	0	0	148	148
35		<b>Total Babcock Ranch Solar</b>		125,844	23	0	0	125,867	125,855

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Southfork Solar</b>							
3	33802	Structures And Improvements	2.94	11,465	(0)	0	0	11,465	11,465
4	33804	Solar Panels	3.11	59,444	(0)	0	0	59,444	59,444
5	33805	Collector System	2.94	9,520	(0)	0	0	9,520	9,520
6	33807	Inverters <sup>(4)</sup>	3.04	10,135	(0)	0	0	10,135	10,135
7	33808	Other Accessory Electric Equipment <sup>(4)</sup>	2.96	690	(0)	0	0	690	690
8		<b>Total Southfork Solar</b>		91,255	(1)	0	0	91,254	91,254
9									
10		<b>Desoto Solar</b>							
11	33802	Structures And Improvements	2.99	5,264	0	0	0	5,264	5,264
12	33804	Solar Panels	3.03	112,720	0	0	0	112,720	112,720
13	33805	Collector System <sup>(4)</sup>	2.89	9,370	0	0	0	9,370	9,370
14	33807	Inverters	2.87	13,226	0	0	0	13,226	13,226
15	33808	Other Accessory Electric Equipment <sup>(4)</sup>	2.87	8,442	797	(4)	0	9,235	8,761
16		<b>Total Desoto Solar</b>		149,021	797	(4)	0	149,814	149,340
17									
18		<b>C &amp; I Solar Partnership</b>							
19	33804	Solar Panels	3.03	12,864	0	0	0	12,864	12,864
20	33805	Collector System	2.86	4,647	0	0	0	4,647	4,647
21	33807	Inverters	2.86	1,351	0	0	0	1,351	1,351
22		<b>Total C &amp; I Solar Partnership</b>		18,862	0	0	0	18,862	18,862
23									
24		TOTAL SOLAR PRODUCTION		11,178,750	1,568,941	(196)	0	12,747,495	12,082,381
25									
26		<u>OTHER RENEWABLE PRODUCTION</u>							
27		<b>Perdido LFG Units 1 and 2</b>							
28	33902	Structures And Improvements	5.56	936	0	0	0	936	936
29	33903	Fuel Holders <sup>(4)</sup>	5.66	585	0	0	0	585	585
30	33904	Boilers	5.80	2,720	0	0	0	2,720	2,720
31	33908	Other Accessory Electric Equipment	5.60	863	0	0	0	863	863
32	33912	Miscellaneous Power Plant Equipment	5.56	33	0	0	0	33	33
33		<b>Total Perdido LFG Units 1 and 2</b>		5,137	0	0	0	5,137	5,137
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Okeechobee Hydrogen Plant Pilot</b>							
2	33902	Structures And Improvements	2.35	10,252	82	0	0	10,334	10,298
3	33903	Fuel Holders <sup>(4)</sup>	2.49	50,753	386	0	0	51,139	50,972
4	33908	Other Accessory Electric Equipment	2.35	13,094	80	0	0	13,174	13,142
5	33912	Miscellaneous Power Plant Equipment	2.39	818	42	0	0	860	837
6		<b>Total Okeechobee Hydrogen Plant Pilot</b>		74,918	591	0	0	75,508	75,249
7									
8		<b>Perdido RNG</b>							
9	33902	Structures And Improvements	5.56	0	22,952	0	0	22,952	1,766
10	33903	Fuel Holders	5.66	0	14,189	0	0	14,189	1,091
11	33908	Other Accessory Electric Equipment	5.60	0	21,159	0	0	21,159	1,628
12		<b>Total Perdido RNG</b>		0	58,300	0	0	58,300	4,485
13									
14		TOTAL OTHER RENEWABLE PRODUCTION		80,054	58,891	0	0	138,945	84,870
15									
16		<b>OTHER PRODUCTION</b>							
17		<b>Cape Canaveral Combined Cycle</b>							
18	34100	Structures And Improvements	2.37	85,543	3,508	(505)	0	88,546	86,292
19	34200	Fuel Holders, Producers And Accessories	2.51	48,333	59	(13)	0	48,379	48,346
20	34300	Prime Movers - General	2.69	446,608	31,538	(5,973)	0	472,173	451,930
21	34320	Prime Movers - Capital Spare Parts	6.67	227,861	28,162	(52,438)	26,219	229,804	213,617
22	34400	Generators	2.47	70,021	5,741	(635)	0	75,126	72,020
23	34500	Accessory Electric Equipment	2.40	114,964	141	(175)	0	114,930	114,924
24	34600	Miscellaneous Power Plant Equipment	2.41	17,716	19,117	(288)	0	36,545	19,979
25		<b>Total Cape Canaveral Combined Cycle</b>		1,011,045	88,266	(60,027)	26,219	1,065,503	1,007,108
26									
27		<b>Dania Beach Energy Center</b>							
28	34100	Structures And Improvements	2.35	107,707	432	0	0	108,139	107,934
29	34200	Fuel Holders, Producers And Accessories	2.49	33,412	54	0	0	33,466	33,444
30	34300	Prime Movers - General	2.67	549,786	2,625	(112)	0	552,300	551,038
31	34320	Prime Movers - Capital Spare Parts	6.67	153,321	14,129	0	0	167,450	159,823
32	34400	Generators	2.45	40,194	71	0	0	40,265	40,236
33	34500	Accessory Electric Equipment	2.38	80,902	142	0	0	81,044	80,986
34	34600	Miscellaneous Power Plant Equipment	2.39	7,888	14	0	0	7,901	7,896
35		<b>Total Dania Beach Energy Center</b>		973,210	17,467	(112)	0	990,565	981,357

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Lauderdale Gas Turbines</b>							
3	34100	Structures And Improvements	5.39	3,348	15	0	0	3,362	3,354
4	34200	Fuel Holders, Producers And Accessories	3.51	2,080	1	0	0	2,081	2,080
5	34300	Prime Movers - General	6.56	12,746	92	0	0	12,838	12,787
6	34400	Generators	5.69	5,050	4	0	0	5,054	5,052
7	34500	Accessory Electric Equipment	3.34	602	0	0	0	603	603
8	34600	Miscellaneous Power Plant Equipment	2.83	61	0	0	0	61	61
9		<b>Total Lauderdale Gas Turbines</b>		<b>23,888</b>	<b>111</b>	<b>0</b>	<b>0</b>	<b>23,999</b>	<b>23,937</b>
10									
11		<b>Lauderdale Peakers</b>							
12	34100	Structures And Improvements	2.87	35,760	369	(53)	0	36,076	35,899
13	34200	Fuel Holders, Producers And Accessories	2.95	4,254	31	(60)	0	4,225	4,240
14	34300	Prime Movers - General	3.13	141,643	2,320	(756)	0	143,207	142,450
15	34320	Prime Movers - Capital Spare Parts	2.72	171,592	12,939	0	0	184,530	177,893
16	34400	Generators	2.93	59,273	395	(85)	0	59,583	59,373
17	34500	Accessory Electric Equipment	2.84	47,373	263	(84)	0	47,551	47,451
18	34600	Miscellaneous Power Plant Equipment	2.90	907	6	(123)	0	790	849
19		<b>Total Lauderdale Peakers</b>		<b>460,801</b>	<b>16,323</b>	<b>(1,162)</b>	<b>0</b>	<b>475,963</b>	<b>468,154</b>
20									
21		<b>Ft. Myers Gas Turbines</b>							
22	34100	Structures And Improvements	4.79	6,220	23	0	0	6,243	6,230
23	34200	Fuel Holders, Producers And Accessories	3.69	4,089	36	(106)	0	4,019	4,052
24	34300	Prime Movers - General	6.22	17,148	65	0	0	17,213	17,177
25	34320	Prime Movers - Capital Spare Parts	3.29	5,361	20	0	0	5,381	5,370
26	34400	Generators	5.23	8,042	31	0	0	8,073	8,056
27	34500	Accessory Electric Equipment	6.38	3,169	12	0	0	3,181	3,174
28		<b>Total Ft. Myers Gas Turbines</b>		<b>44,028</b>	<b>188</b>	<b>(106)</b>	<b>0</b>	<b>44,109</b>	<b>44,058</b>
29									
30									
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b><i>Ft. Myers Peakers</i></b>							
2	34100	Structures And Improvements	2.82	7,347	107	0	0	7,454	7,404
3	34200	Fuel Holders, Producers And Accessories	2.97	3,090	45	0	0	3,134	3,113
4	34300	Prime Movers - General	3.15	52,428	996	0	0	53,424	52,987
5	34320	Prime Movers - Capital Spare Parts	2.73	74,343	12,590	(22,487)	11,243	75,690	64,750
6	34400	Generators	2.96	17,005	248	0	0	17,254	17,137
7	34500	Accessory Electric Equipment	2.84	18,906	276	0	0	19,182	19,052
8	34600	Miscellaneous Power Plant Equipment	2.88	1,056	15	0	0	1,071	1,064
9		<b>Total Ft. Myers Peakers</b>		174,173	14,279	(22,487)	11,243	177,209	165,507
10									
11		<b><i>Ft. Myers Common</i></b>							
12	34100	Structures And Improvements	2.57	18,738	2	(698)	0	18,042	18,390
13	34200	Fuel Holders, Producers And Accessories	1.80	742	0	0	0	743	742
14	34300	Prime Movers - General	3.32	4,805	1	0	0	4,805	4,805
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	1,360	0	0	0	1,360	1,360
18	34600	Miscellaneous Power Plant Equipment	2.73	1,550	0	(21)	0	1,529	1,539
19		<b>Total Ft. Myers Common</b>		27,462	3	(719)	0	26,747	27,105
20									
21		<b><i>Ft. Myers Unit 2</i></b>							
22	34100	Structures And Improvements	2.72	73,315	977	(601)	0	73,691	73,483
23	34200	Fuel Holders, Producers And Accessories	2.94	5,853	13	(29)	0	5,837	5,844
24	34300	Prime Movers - General	3.15	549,824	24,190	(8,357)	0	565,657	556,036
25	34320	Prime Movers - Capital Spare Parts	6.67	361,083	22,534	(30,481)	7,620	360,757	360,134
26	34400	Generators	2.62	61,152	8,120	(329)	0	68,943	63,880
27	34500	Accessory Electric Equipment	2.45	56,516	127	(104)	0	56,539	56,521
28	34600	Miscellaneous Power Plant Equipment	2.61	4,063	9	0	0	4,072	4,067
29		<b>Total Ft. Myers Unit 2</b>		1,111,808	55,970	(39,901)	7,620	1,135,497	1,119,966
30									
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Ft. Myers Unit 3</b>							
2	34100	Structures And Improvements	3.53	7,191	49	0	0	7,239	7,221
3	34200	Fuel Holders, Producers And Accessories	3.09	5,572	38	0	0	5,609	5,595
4	34300	Prime Movers - General	3.59	59,164	3,922	0	0	63,086	61,620
5	34320	Prime Movers - Capital Spare Parts	3.17	56,637	384	0	0	57,021	56,876
6	34400	Generators	3.20	11,252	77	(26)	0	11,303	11,287
7	34500	Accessory Electric Equipment	3.24	13,975	95	(34)	0	14,035	14,017
8	34600	Miscellaneous Power Plant Equipment	4.21	1,732	12	0	0	1,744	1,739
9		<b>Total Ft. Myers Unit 3</b>		155,522	4,576	(60)	0	160,037	158,355
10									
11		<b>Gulf Clean Energy Center Pipeline</b>							
12	34200	Fuel Holders, Producers And Accessories	2.85	115,663	11	0	0	115,675	115,670
13		<b>Total Gulf Clean Energy Center Pipeline</b>		115,663	11	0	0	115,675	115,670
14									
15		<b>Gulf Clean Energy Center Combustion Turbine</b>							
16	34100	Structures And Improvements	2.76	30,786	443	0	0	31,228	31,007
17	34200	Fuel Holders, Producers And Accessories	2.91	27,164	392	(59)	0	27,497	27,331
18	34300	Prime Movers - General	3.10	107,561	1,529	0	0	109,090	108,325
19	34320	Prime Movers - Capital Spare Parts	2.71	132,084	1,899	0	0	133,983	133,032
20	34400	Generators	2.89	12,369	178	0	0	12,547	12,458
21	34500	Accessory Electric Equipment	2.78	76,590	1,101	0	0	77,691	77,140
22	34600	Miscellaneous Power Plant Equipment	2.82	5,239	75	0	0	5,314	5,276
23		<b>Total Gulf Clean Energy Center Combustion Turbine</b>		391,793	5,617	(59)	0	397,350	394,569
24									
25		<b>Lansing Smith Common</b>							
26	34100	Structures And Improvements	2.57	128,558	8,302	(8)	0	136,853	129,441
27	34200	Fuel Holders, Producers And Accessories	2.83	4,065	901	0	0	4,967	4,162
28	34300	Prime Movers - General	3.63	20,970	2,951	(23)	0	23,898	21,273
29	34400	Generators	3.08	(36)	(8)	0	0	(44)	(37)
30	34500	Accessory Electric Equipment	2.70	17,101	3,145	0	0	20,246	17,436
31	34600	Miscellaneous Power Plant Equipment	3.10	3,926	836	0	0	4,763	4,016
32		<b>Total Lansing Smith Common</b>		174,585	16,128	(31)	0	190,681	176,292
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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
<b>Lansing Smith Unit A</b>									
1									
2	34100	Structures And Improvements	6.17	1,384	7	(1,392)			1,280
3	34200	Fuel Holders, Producers And Accessories	4.97	703	3	(705)			650
4	34300	Prime Movers - General	6.72	2,598	14	(2,612)			2,403
5	34400	Generators	2.92	3,532	19	(3,551)			3,267
6	34500	Accessory Electric Equipment	4.29	3,321	18	(3,338)			3,072
7	34600	Miscellaneous Power Plant Equipment	6.09	44	0	(44)			40
8		<b>Total Lansing Smith Unit A</b>		11,581	61	(11,641)			10,712
9									
<b>Lansing Smith Unit 3</b>									
10									
11	34100	Structures And Improvements	3.32	42,582	1,179	(40)	0	43,721	43,204
12	34200	Fuel Holders, Producers And Accessories	2.84	3,587	1,463	(98)	0	4,952	4,327
13	34300	Prime Movers - General	3.16	180,702	29,997	(1,953)	0	208,746	196,235
14	34320	Prime Movers - Capital Spare Parts	6.67	20,405	3,797	(45,722)	22,861	1,341	(2,134)
15	34400	Generators	2.61	39,015	1,652	(717)	0	39,950	39,549
16	34500	Accessory Electric Equipment	2.75	10,564	269	(0)	0	10,833	10,708
17	34600	Miscellaneous Power Plant Equipment	3.00	1,923	146	0	0	2,069	2,010
18		<b>Total Lansing Smith Unit 3</b>		298,778	38,503	(48,530)	22,861	311,612	293,899
19									
<b>Manatee Unit 3</b>									
20									
21	34100	Structures And Improvements	2.31	152,955	4,356	(283)	0	157,028	153,561
22	34200	Fuel Holders, Producers And Accessories	2.66	6,049	36	(14)	0	6,070	6,057
23	34300	Prime Movers - General	2.90	351,037	41,526	(5,333)	0	387,231	363,402
24	34320	Prime Movers - Capital Spare Parts	6.67	244,882	26,479	(60,962)	15,241	225,639	236,000
25	34400	Generators	2.57	43,711	5,926	(2)	0	49,634	46,020
26	34500	Accessory Electric Equipment	2.46	48,614	412	(262)	0	48,764	48,670
27	34600	Miscellaneous Power Plant Equipment	2.41	26,535	24,350	(153)	0	50,732	29,438
28		<b>Total Manatee Unit 3</b>		873,783	103,085	(67,010)	15,241	925,098	883,147
29									
30									
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Martin Common</b>							
2	34100	Structures And Improvements	1.98	227,422	352	(536)	0	227,238	227,346
3	34200	Fuel Holders, Producers And Accessories	2.49	9,677	46	(13)	0	9,710	9,693
4	34300	Prime Movers - General	2.92	31,832	322	(709)	0	31,446	31,619
5	34320	Prime Movers - Capital Spare Parts	6.67	90,988	11	0	0	90,999	90,995
6	34500	Accessory Electric Equipment	2.54	18,029	76	(112)	0	17,992	18,012
7	34600	Miscellaneous Power Plant Equipment	2.44	6,749	57	(29)	0	6,777	6,766
8		<b>Total Martin Common</b>		384,697	863	(1,399)	0	384,162	384,431
9									
10		<b>Martin Unit 3</b>							
11	34100	Structures And Improvements	3.30	2,560	1	(17)	0	2,544	2,552
12	34200	Fuel Holders, Producers And Accessories	2.55	342	0	0	0	342	342
13	34300	Prime Movers - General	3.18	166,131	4,701	(5,173)	0	165,659	165,595
14	34320	Prime Movers - Capital Spare Parts	6.67	78,719	41	0	0	78,760	78,740
15	34400	Generators	3.21	29,544	311	(86)	0	29,769	29,630
16	34500	Accessory Electric Equipment	2.74	28,122	70	(243)	0	27,948	28,042
17	34600	Miscellaneous Power Plant Equipment	2.99	665	0	(19)	0	646	656
18		<b>Total Martin Unit 3</b>		306,083	5,125	(5,540)	0	305,668	305,557
19									
20		<b>Martin Unit 4</b>							
21	34100	Structures And Improvements	3.72	2,576	9	(103)	0	2,482	2,529
22	34200	Fuel Holders, Producers And Accessories	2.65	327	0	0	0	328	327
23	34300	Prime Movers - General	3.25	148,894	1,326	(3,649)	0	146,570	147,679
24	34320	Prime Movers - Capital Spare Parts	6.67	107,400	102	(33,730)	0	73,772	91,893
25	34400	Generators	3.25	29,455	20	(61)	0	29,413	29,434
26	34500	Accessory Electric Equipment	2.86	24,511	17	(200)	0	24,328	24,419
27	34600	Miscellaneous Power Plant Equipment	3.14	666	0	(21)	0	646	656
28		<b>Total Martin Unit 4</b>		313,829	1,473	(37,764)	0	277,538	296,938
29									
30									
31									
32									
33									
34									



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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Martin Unit 8</b>							
2	34100	Structures And Improvements	2.40	24,077	388	(42)	0	24,423	24,255
3	34200	Fuel Holders, Producers And Accessories	2.55	11,525	171	(15)	0	11,681	11,604
4	34300	Prime Movers - General	2.93	394,276	66,427	(3,104)	0	457,599	427,670
5	34320	Prime Movers - Capital Spare Parts	6.67	243,667	10,919	(45,722)	22,861	231,725	223,415
6	34400	Generators	2.60	54,516	7,013	(49)	0	61,480	58,464
7	34500	Accessory Electric Equipment	2.43	53,199	3,563	(257)	0	56,505	55,066
8	34600	Miscellaneous Power Plant Equipment	2.50	5,222	80	(49)	0	5,253	5,238
9		<b>Total Martin Unit 8</b>		786,483	88,559	(49,238)	22,861	848,665	805,713
10									
11		<b>Okeechobee Clean Energy Center</b>							
12	34100	Structures And Improvements	2.35	103,669	2,026	(6)	0	105,689	104,643
13	34200	Fuel Holders, Producers And Accessories	2.49	30,743	38	0	0	30,781	30,765
14	34300	Prime Movers - General	2.67	759,889	13,912	(2,321)	0	771,480	766,592
15	34320	Prime Movers - Capital Spare Parts	6.67	185,212	26,894	(18,155)	18,155	212,106	195,085
16	34400	Generators	2.45	67,122	271	(220)	0	67,173	67,177
17	34500	Accessory Electric Equipment	2.38	100,090	7	(52)	0	100,045	100,068
18	34600	Miscellaneous Power Plant Equipment	2.39	12,027	15	(9)	0	12,034	12,032
19		<b>Total Okeechobee Clean Energy Center</b>		1,258,753	43,163	(20,762)	18,155	1,299,309	1,276,362
20									
21		<b>Port Everglades Energy Center</b>							
22	34100	Structures And Improvements	2.34	130,299	707	(2,142)	0	128,864	129,613
23	34200	Fuel Holders, Producers And Accessories	2.50	45,865	54	(18)	0	45,901	45,882
24	34300	Prime Movers - General	2.68	630,175	3,752	(6,399)	0	627,528	628,956
25	34320	Prime Movers - Capital Spare Parts	6.67	214,458	10,295	0	0	224,753	219,524
26	34400	Generators	2.46	96,983	167	282	0	97,433	97,216
27	34500	Accessory Electric Equipment	2.39	98,467	260	(215)	0	98,512	98,507
28	34600	Miscellaneous Power Plant Equipment	2.40	12,539	1	(315)	0	12,225	12,382
29		<b>Total Port Everglades Energy Center</b>		1,228,786	15,238	(8,808)	0	1,235,216	1,232,081
30									
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Riviera Beach Clean Energy Center</b>							
2	34100	Structures And Improvements	2.37	79,516	161	(746)	0	78,931	79,226
3	34200	Fuel Holders, Producers And Accessories	2.54	59,748	1,916	(37)	0	61,627	60,706
4	34300	Prime Movers - General	2.70	583,630	31,496	(5,753)	0	609,373	595,585
5	34320	Prime Movers - Capital Spare Parts	6.67	155,186	44,720	(28,290)	21,217	192,834	176,172
6	34400	Generators	2.48	79,965	36	(14)	0	79,986	79,975
7	34500	Accessory Electric Equipment	2.40	79,037	74	(313)	0	78,799	78,919
8	34600	Miscellaneous Power Plant Equipment	2.41	11,127	2	(104)	0	11,025	11,076
9		<b>Total Riviera Beach Clean Energy Center</b>		1,048,210	78,406	(35,258)	21,217	1,112,575	1,081,659
10									
11		<b>Sanford Common</b>							
12	34100	Structures And Improvements	2.49	92,793	2	(497)	0	92,298	92,546
13	34200	Fuel Holders, Producers And Accessories	2.50	83	(0)	0	0	83	83
14	34300	Prime Movers - General	3.31	24,790	153	(139)	0	24,804	24,811
15	34320	Prime Movers - Capital Spare Parts	6.67	48,837	(0)	0	0	48,837	48,837
16	34400	Generators	2.87	2,587	344	0	0	2,931	2,802
17	34500	Accessory Electric Equipment	3.22	13,704	35	(289)	0	13,450	13,581
18	34600	Miscellaneous Power Plant Equipment	2.71	2,442	(0)	(34)	0	2,408	2,425
19		<b>Total Sanford Common</b>		185,237	533	(959)	0	184,811	185,086
20									
21		<b>Sanford Unit 4</b>							
22	34100	Structures And Improvements	2.21	7,773	58	(32)	0	7,798	7,788
23	34200	Fuel Holders, Producers And Accessories	3.15	1,312	14	(281)	0	1,045	1,179
24	34300	Prime Movers - General	3.14	343,882	15,709	(16)	0	359,575	352,285
25	34320	Prime Movers - Capital Spare Parts	6.67	206,781	2,469	(56,216)	28,108	181,142	169,260
26	34400	Generators	2.82	38,904	293	(419)	0	38,779	38,853
27	34500	Accessory Electric Equipment	2.53	36,026	527	(500)	0	36,053	36,083
28	34600	Miscellaneous Power Plant Equipment	2.48	6,295	1,727	(72)	0	7,950	7,161
29		<b>Sanford Unit 4</b>		640,973	20,798	(57,536)	28,108	632,342	612,609
30									
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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		<b>Sanford Unit 5</b>							
2	34100	Structures And Improvements	2.26	7,500	3	(24)	0	7,479	7,489
3	34200	Fuel Holders, Producers And Accessories	2.61	582	1	(436)	0	146	364
4	34300	Prime Movers - General	3.13	340,537	6,756	(4,563)	0	342,730	340,157
5	34320	Prime Movers - Capital Spare Parts	6.67	257,912	1,347	0	0	259,259	258,635
6	34400	Generators	2.66	33,721	14	(163)	0	33,573	33,646
7	34500	Accessory Electric Equipment	2.54	32,378	151	(909)	0	31,620	31,961
8	34600	Miscellaneous Power Plant Equipment	2.47	42,172	1,554	(69)	0	43,657	42,859
9		<b>Total Sanford Unit 5</b>		714,803	9,827	(6,165)	0	718,464	715,112
10									
11		<b>Turkey Point Unit 5</b>							
12	34100	Structures And Improvements	2.51	364,901	1,726	(686)	0	365,941	365,346
13	34200	Fuel Holders, Producers And Accessories	2.52	12,702	12	(12)	0	12,702	12,702
14	34300	Prime Movers - General	2.91	407,734	2,826	(6,236)	0	404,324	405,908
15	34320	Prime Movers - Capital Spare Parts	6.67	251,146	2,038	0	0	253,184	252,348
16	34400	Generators	2.57	41,390	210	(1,340)	0	40,260	40,816
17	34500	Accessory Electric Equipment	2.41	56,121	91	(237)	0	55,975	56,050
18	34600	Miscellaneous Power Plant Equipment	2.48	13,980	28	(168)	0	13,840	13,909
19		<b>Total Turkey Point Unit 5</b>		1,147,973	6,931	(8,679)	0	1,146,225	1,147,079
20									
21		<b>West County Common</b>							
22	34100	Structures And Improvements	2.46	84,845	1,721	(161)	0	86,405	85,603
23	34200	Fuel Holders, Producers And Accessories	2.74	12,643	1,096	(38)	0	13,701	13,279
24	34300	Prime Movers - General	2.96	57,743	919	0	0	58,661	58,148
25	34320	Prime Movers - Capital Spare Parts	6.67	343,975	29	0	0	344,004	343,988
26	34500	Accessory Electric Equipment	2.57	13,626	214	(222)	0	13,618	13,609
27	34600	Miscellaneous Power Plant Equipment	2.59	2,455	37	0	0	2,492	2,471
28		<b>Total West County Common</b>		515,287	4,016	(421)	0	518,882	517,098
29									
30									
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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
<b>West County Unit 1</b>									
1		Structures And Improvements	2.40	54,556	276	(3,098)	0	51,733	53,147
3	34200	Fuel Holders, Producers And Accessories	2.56	19,828	1,401	(126)	0	21,104	20,540
4	34300	Prime Movers - General	2.77	373,521	15,448	(6,567)	0	382,403	378,304
5	34320	Prime Movers - Capital Spare Parts	6.67	144,899	22,690	0	0	167,589	154,648
6	34400	Generators	2.50	38,877	292	(3,229)	0	35,940	37,405
7	34500	Accessory Electric Equipment	2.43	69,444	443	(170)	0	69,717	69,554
8	34600	Miscellaneous Power Plant Equipment	2.44	9,046	4	(57)	0	8,994	9,020
9		<b>Total West County Unit 1</b>		710,170	40,554	(13,246)	0	737,479	722,618
<b>West County Unit 2</b>									
12	34100	Structures And Improvements	2.36	35,797	141	(179)	0	35,759	35,740
13	34200	Fuel Holders, Producers And Accessories	2.53	7,051	165	(74)	0	7,142	7,063
14	34300	Prime Movers - General	2.75	353,361	16,344	(14)	0	369,691	358,683
15	34320	Prime Movers - Capital Spare Parts	6.67	204,691	15,548	(16,388)	5,463	209,314	204,441
16	34400	Generators	2.47	47,926	181	(1,317)	0	46,790	47,309
17	34500	Accessory Electric Equipment	2.40	39,467	1,118	(132)	0	40,453	39,843
18	34600	Miscellaneous Power Plant Equipment	2.42	13,157	45	(57)	0	13,146	13,138
19		<b>Total West County Unit 2</b>		701,450	33,542	(18,161)	5,463	722,294	706,217
<b>West County Unit 3</b>									
22	34100	Structures And Improvements	2.41	50,768	120	(168)	0	50,721	50,737
23	34200	Fuel Holders, Producers And Accessories	2.56	11,698	280	(160)	0	11,818	11,740
24	34300	Prime Movers - General	2.75	559,553	10,460	(7,034)	0	562,979	561,145
25	34320	Prime Movers - Capital Spare Parts	6.67	177,081	18,287	0	0	195,368	186,080
26	34400	Generators	2.52	87,388	2,104	(336)	0	89,156	88,531
27	34500	Accessory Electric Equipment	2.44	60,956	193	(190)	0	60,959	60,960
28	34600	Miscellaneous Power Plant Equipment	2.45	13,920	8	(62)	0	13,867	13,893
29		<b>Total West County Unit 3</b>		961,365	31,451	(7,949)	0	984,867	973,087
<b>Other Minor Other Production</b>									
31		Various		93	0	(1)	0	92	93
32									
33		TOTAL OTHER PRODUCTION		16,752,313	741,067	(523,731)	178,988	17,148,637	16,831,579
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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 <sup>(5)</sup></u>							
2		<b>Oil Backout Transmission</b>							
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	63,305	0	(4)	0	63,301	63,303
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		<b>Total Oil Backout Transmission</b>		214,019	0	(4)	0	214,016	214,017
11									
12		<b>All Other Transmission</b>							
13	35020	Easements	1.00	471,312	26,804	0	0	498,116	483,863
14	35200	Structures And Improvements	1.64	618,109	25,179	(438)	0	642,850	632,149
15	35300	Station Equipment	2.27	3,657,343	238,494	(25,445)	0	3,870,391	3,774,032
16	35310	Station Equipment - Step-Up Transformers	2.63	646,581	49,618	(915)	0	695,284	674,006
17	35400	Towers And Fixtures	1.64	2,045,381	313,324	(35,577)	0	2,323,129	2,213,265
18	35500	Poles And Fixtures	2.34	4,999,060	367,969	(16,526)	0	5,350,503	5,140,331
19	35600	Overhead Conductors And Devices	2.42	2,561,589	151,142	(7,296)	0	2,705,435	2,606,306
20	35700	Underground Conduit	1.54	137,876	80	(11)	0	137,946	137,895
21	35800	Underground Conductors And Devices	1.85	307,656	5,968	(2,697)	0	310,928	309,180
22	35900	Roads And Trails	1.46	139,039	35	0	0	139,074	139,050
23		<b>Total All-Other Transmission</b>		15,583,946	1,178,613	(88,904)	0	16,673,656	16,110,078
24									
25		TOTAL TRANSMISSION		15,797,965	1,178,613	(88,907)	0	16,887,671	16,324,095
26									
27		<u>DISTRIBUTION <sup>(5)</sup></u>							
28	36010	Easements	1.80	231	0	0	0	231	231
29	36100	Structures And Improvements	1.64	585,399	39,763	(536)	0	624,626	604,718
30	36200	Station Equipment	2.06	3,489,361	170,081	(29,354)	0	3,630,088	3,556,163
31	36290	Substation Equipment - LMS	20.00	2,814	0	(1,961)	0	853	1,835
32	36410	Poles, Towers And Fixtures - Wood	3.63	2,386,343	95,152	(11,993)	0	2,469,503	2,431,558
33	36420	Poles, Towers And Fixtures - Concrete	2.86	2,587,599	90,525	(6,183)	0	2,671,941	2,634,508
34	36500	Overhead Conductors And Devices	2.91	5,545,645	231,234	(63,537)	0	5,713,343	5,638,306

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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	36660	Underground Conduit - Duct System	1.43	4,416,114	441,404	(708)	0	4,856,809	4,647,761
2	36670	Underground Conduit - Direct Buried	1.82	296,579	43,391	(26)	0	339,944	319,491
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	4,516,633	317,503	(12,062)	0	4,822,074	4,675,347
5	36770	Underground Conductors And Devices - Direct Buried	2.22	907,559	47,944	(3,571)	0	951,933	930,090
6	36800	Line Transformers	2.87	4,992,154	363,832	(65,588)	0	5,290,398	5,147,784
7	36910	Services - Overhead	3.31	504,280	25,808	(3,258)	0	526,831	515,819
8	36960	Services - Underground	2.09	2,809,134	353,049	(6,020)	0	3,156,164	2,991,547
9	37000	Meters	3.00	154,744	3,265	(55)	0	157,954	156,380
10	37010	Meters-AMI	6.00	1,034,805	95,898	(23,935)	0	1,106,768	1,071,751
11	37100	Installations On Customer Premises	3.66	166,058	17,626	(452)	0	183,232	174,969
12	37120	Residential Load Management	20.00	16,066	0	(4,820)	0	11,246	12,359
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	173,342	13,066	0	0	186,407	180,246
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	1,431,898	195,950	(16,518)	0	1,611,330	1,526,027
18									
19		TOTAL DISTRIBUTION		36,075,205	2,545,492	(250,577)	0	38,370,120	37,275,334
20									
21		<u>BATTERY STORAGE</u>							
22	38702	Structures And Improvements	5.00	1,201,932	531,084	0	0	1,733,016	1,502,154
23	38703	Energy Storage Equipment <sup>(4)</sup>	5.00	1,558,686	649,433	0	0	2,208,119	1,925,831
24	38705	Collector System	5.00	20,538	7,947	0	0	28,485	25,031
25	38707	Inverters	5.00	160,969	63,462	0	0	224,431	196,093
26	38711	Miscellaneous Energy Storage Equipment	5.00	28,602	11,805	0	0	40,407	35,259
27									
28		TOTAL BATTERY STORAGE		2,970,727	1,263,732	0	0	4,234,459	3,684,368
29									
30		<u>GENERAL PLANT</u>							
31	39000	Structures And Improvements	1.50	1,232,634	98,832	(12,900)	0	1,318,565	1,279,666
32	39210	Automobiles	11.37	18,246	999	0	0	19,245	18,776
33	39220	Light Trucks	8.88	109,205	6,900	0	0	116,105	112,840
34	39230	Heavy Trucks	6.15	419,022	29,599	0	0	448,621	433,393

Supporting Schedule: B-11

Recap Schedules: B-6

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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	39240	Tractor Trailers	8.09	4,922	6	0	0	4,927	4,925
2	39270	Marine Equipment	20.00	477	126	0	0	604	539
3	39280	Transportation - Other	20.00	926	128	0	0	1,053	988
4	39290	Trailers	4.00	50,529	3,435	0	0	53,963	52,201
5	39610	Power Operated Equipment	6.15	7,314	676	0	0	7,990	7,642
6	39703	Communication Equipment - Fiber Optics	4.00	32,904	38	(84)	0	32,859	32,883
7									
8		TOTAL GENERAL PLANT		1,876,177	140,739	(12,984)	0	2,003,933	1,943,851
9									
10		TOTAL DEPRECIABLE PLANT BALANCE		96,272,968	7,874,683	(982,396)	178,988	103,344,242	99,856,634
11									
12		AMORTIZABLE PLANT							
13									
14		<u>INTANGIBLE PLANT</u>							
15	301	Organization	Various	132	0	0	0	132	132
16	302	Franchises And Consents	Various	1	0	0	0	1	1
17	303	Miscellaneous Intangible Plant	Various	707,221	4,719	(1,005)	0	710,935	708,653
18									
19		TOTAL INTANGIBLE PLANT		707,354	4,719	(1,005)	0	711,068	708,786
20									
21		<u>STEAM PRODUCTION</u>							
22	315	Computer Hardware (312)	3.94	640	0	0	0	640	640
23	315	Computer Hardware - 5 Year	20.00	44	0	(0)	0	44	44
24	315	Computer Hardware and Communication Equipment - 7 Year	14.29	392	0	0	0	392	392
25	316	Miscellaneous Power Plant Equipment - 3 Year	33.33	204		(204)			36
26	316	Miscellaneous Power Plant Equipment - 5 Year	20.00	722	0	(92)	0	630	638
27	316	Miscellaneous Power Plant Equipment - 7 Year	14.29	8,431	0	(256)	0	8,175	8,260
28									
29		TOTAL STEAM PRODUCTION		10,433	0	(552)	0	9,881	10,010
30									
31									
32									
33									
34									

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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>NUCLEAR PRODUCTION</u>							
2	324	Computer Hardware (324) <sup>(4)</sup>	2.60	1,185	4	0	0	1,190	1,187
3	324	Computer Hardware - 3 Year	33.33	321	0	(321)	0	(0)	78
4	324	Computer Hardware - 5 Year	20.00	219	98	0	0	317	247
5	324	Computer Equipment (323)	2.77	665	(1)	0	0	664	665
6	324	Computer Software (324)	14.29	118,102	896	(16,666)	0	102,332	113,430
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	1,902	0	(753)	0	1,149	1,812
10	325	Miscellaneous Power Plant Equipment - 7 Year	14.29	77,236	0	(14,793)	0	62,443	67,662
11									
12		TOTAL NUCLEAR PRODUCTION		199,502	998	(32,533)	0	167,967	184,951
13									
14		<u>SOLAR PRODUCTION</u>							
15	338	Computer Hardware - 3 Year	33.33	140	0	(83)	0	57	89
16	338	Computer Hardware and Miscellaneous Power Equipment - 5 Year	20.00	1,354	15	0	0	1,369	1,362
17	338	Computer Hardware, Software, and Miscellaneous Power Equipment - 7 Year	14.29	7,638	8	(1,493)	0	6,153	6,954
18									
19		TOTAL SOLAR PRODUCTION		9,132	23	(1,576)	0	7,579	8,405
20									
21		<u>OTHER PRODUCTION</u>							
22	345	Computer Hardware - 3 Year	33.33	417	0	(417)	0	(0)	131
23	345	Computer Hardware - 5 Year	20.00	2,917	3	(2,439)	0	481	1,590
24	345	Computer Hardware, Software, and Communication Equipment - 7 Year	14.29	89,021	23	(1,212)	0	87,832	88,184
25	345	Computer Hardware (343)	2.90	9,711	16	0	0	9,728	9,720
26	345	Computer Hardware (345)	2.41	43	0	0	0	43	43
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	1,266	0	(748)	0	518	876
30	346	Miscellaneous Power Plant Equipment - 7 Year	14.29	30,477	0	(9,060)	0	21,417	25,479
31									
32		TOTAL OTHER PRODUCTION		180,839	43	(13,876)	0	167,005	173,011
33									
34									



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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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
<u>TRANSMISSION</u>									
1									
2	351	Computer Hardware - 3 Year	33.33	255	0	(255)	0	(0)	96
3	351	Computer Hardware - 5 Year	20.00	8,260	0	(3,706)	0	4,554	5,306
4	351	Computer Software and Communication Equipment - 7 Year	14.29	229,064	33,832	(2,043)	0	260,853	235,400
5	351	Communications Equipment (353) <sup>(4)</sup>	2.27	29,695	637	0	0	30,332	29,921
6	351	Fiber Optics	4.00	61,044	7,040	0	0	68,085	63,302
7									
8		TOTAL TRANSMISSION		328,317	41,510	(6,004)	0	363,823	334,024
9									
<u>DISTRIBUTION</u>									
10									
11	363	Computer Hardware (362)	2.06	(4)	0	0	0	(4)	(4)
12	363	Computer Hardware - 3 Year	33.33	333	0	(333)	0	(0)	161
13	363	Computer Hardware - 5 Year	20.00	437	0	0	0	437	437
14	363	Computer Software and Communication Equipment - 7 Year	14.29	361,890	14,847	(24,473)	0	352,265	353,145
15	363	Communications Equipment (362)	2.06	35,189	2	0	0	35,191	35,190
16	363	Fiber Optics	4.00	144,421	9	0	0	144,430	144,426
17									
18		TOTAL DISTRIBUTION		542,266	14,859	(24,806)	0	532,319	533,355
19									
<u>BATTERY STORAGE</u>									
20									
21	387	Computer Hardware - 3 Year	33.33	6	0	(6)	0	0	1
22	387	Computer Hardware - 5 Year	20.00	196	2	0	0	199	198
23	387	Computer Software and Miscellaneous Storage Equipment - 7 Year	14.29	4,661	6,108	(22)	0	10,748	8,844
24									
25		TOTAL BATTERY STORAGE		4,863	6,111	(28)	0	10,946	9,043
26									
<u>GENERAL PLANT</u>									
27									
28	390	Leasehold Improvements	Various	45	0	0	0	45	45
29	391	Office Furniture/Equipment And Mailing Equipment - 7 Year	14.29	119,510	9,396	(8,925)	0	119,982	119,164
30	391	Office Accessories	20.00	22,026	7,210	(105)	0	29,131	25,235
31	393	Stores Equipment	14.29	17,530	4,255	(241)	0	21,545	19,340
32	394	Tools And Shop Equipment	14.29	166,454	42,444	(8,701)	0	200,197	179,827
33	395	Laboratory Equipment	14.29	18,350	2,861	(2,302)	0	18,909	18,102
34	397	Computer Hardware - 3 Year	33.33	8,670	0	(881)	0	7,788	8,225

Supporting Schedule: B-11

Recap Schedules: B-6

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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

DOCKET NO.: 20250011-EI

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Depreciation Rate <sup>(2)</sup>	(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	397	Computer Hardware and ECCR Software & Equipment - 5 Year	20.00	298,921	43,251	(33,209)	0	308,964	281,884
2	397	Computer Software, Software as a Service and Communication Equipment - 7 Yea	14.29	1,820,431	337,886	(293,012)	0	1,865,305	1,674,243
3	397	Computer Software and Software as a Service - 20 Year	5.00	416,932	745,222	0	0	1,162,155	1,015,554
4	398	Miscellaneous Equipment	14.29	184,727	30,486	(15,048)	0	200,166	189,744
5									
6		TOTAL GENERAL PLANT		3,073,597	1,223,012	(362,423)	0	3,934,186	3,531,363
7									
8		TOTAL AMORTIZABLE PLANT		5,056,304	1,291,274	(442,803)	0	5,904,774	5,492,947
9									
10		OTHER ITEMS							
11									
12	Various	Asset Retirement Obligation		99,574	0	463	0	100,037	99,805
13	114000	Vero Beach Acquisition Adjustment		110,640	0	0	0	110,640	110,640
14	Various	Property Under Capital Lease		80,212	0	0	0	80,212	80,212
15	Various	Avoided AFUDC - FERC Reclass		159,620	1	(1,738)	0	157,882	158,751
16	106186	Completed Construction Not Classified - Other		29,696	0	0	0	29,696	29,696
17									
18		TOTAL OTHER ITEMS		479,741	1	(1,275)	0	478,467	479,104
19									
20		NON-DEPRECIABLE PROPERTY <sup>(5)</sup>		2,638,518	28,580	0	0	2,667,098	2,654,054
21									
22		TOTAL PLANT BALANCE		104,447,531	9,194,536	(1,426,474)	178,988	112,394,581	108,482,738
23									

<sup>(1)</sup> 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.

<sup>(2)</sup> 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.

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

<sup>(4)</sup> 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.

<sup>(5)</sup> Amounts shown include Plant Held for Future Use

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<u>STEAM PRODUCTION</u>														
5		<u>Gulf Clean Energy Center Common</u>														
6	31100	Structures And Improvements	189,407	189,491	189,582	189,827	189,979	190,068	190,257	190,342	190,362	190,364	190,364	190,490	190,529	190,082
7	31200	Boiler Plant Equipment	67,851	67,845	67,840	67,837	67,831	67,823	67,817	67,808	67,796	67,784	67,773	67,766	67,756	67,810
8	31400	Turbogenerator Units	27,551	27,553	27,554	27,558	27,559	27,559	27,560	27,560	27,559	27,557	27,555	27,556	27,556	27,557
9	31500	Accessory Electric Equipment	93,256	93,269	93,283	93,303	93,316	93,324	93,338	93,345	93,347	93,348	93,349	93,357	93,360	93,323
10	31600	Miscellaneous Power Plant Equipment	17,706	17,723	17,742	17,768	17,785	17,795	17,814	17,823	17,826	17,828	17,829	17,839	17,843	17,794
11		<b>Total Gulf Clean Energy Center Common</b>	<b>395,771</b>	<b>395,882</b>	<b>396,001</b>	<b>396,293</b>	<b>396,471</b>	<b>396,568</b>	<b>396,786</b>	<b>396,877</b>	<b>396,890</b>	<b>396,880</b>	<b>396,870</b>	<b>397,008</b>	<b>397,043</b>	<b>396,565</b>
12																
13		<u>Gulf Clean Energy Center Unit 4</u>														
14	31100	Structures And Improvements	101	101	101	101	101	101	101	101	101	101	101	101	101	101
15	31200	Boiler Plant Equipment	26,385	26,403	26,422	26,450	26,467	26,477	26,497	26,505	26,507	26,507	26,507	26,518	26,518	26,474
16	31400	Turbogenerator Units	12,278	12,289	12,299	12,315	12,325	12,331	12,342	12,347	12,349	12,350	12,351	12,356	12,358	12,330
17	31500	Accessory Electric Equipment	4,000	4,002	4,004	4,007	4,009	4,010	4,012	4,013	4,013	4,013	4,014	4,015	4,015	4,010
18		<b>Total Gulf Clean Energy Center Unit 4</b>	<b>42,764</b>	<b>42,795</b>	<b>42,827</b>	<b>42,873</b>	<b>42,902</b>	<b>42,919</b>	<b>42,952</b>	<b>42,967</b>	<b>42,971</b>	<b>42,972</b>	<b>42,973</b>	<b>42,988</b>	<b>42,993</b>	<b>42,915</b>
19																
20		<u>Gulf Clean Energy Center Unit 5</u>														
21	31100	Structures And Improvements	20	20	20	20	20	20	20	20	20	20	20	20	20	20
22	31200	Boiler Plant Equipment	27,313	27,325	27,337	27,355	27,366	27,371	27,383	27,388	27,388	27,387	27,386	27,390	27,391	27,368
23	31400	Turbogenerator Units	16,051	16,062	16,072	16,088	16,097	16,103	16,114	16,119	16,121	16,122	16,123	16,128	16,130	16,102
24	31500	Accessory Electric Equipment	4,354	4,355	4,357	4,359	4,360	4,361	4,363	4,364	4,364	4,364	4,364	4,365	4,365	4,361
25		<b>Total Gulf Clean Energy Center Unit 5</b>	<b>47,738</b>	<b>47,761</b>	<b>47,765</b>	<b>47,821</b>	<b>47,843</b>	<b>47,855</b>	<b>47,880</b>	<b>47,890</b>	<b>47,893</b>	<b>47,893</b>	<b>47,892</b>	<b>47,903</b>	<b>47,905</b>	<b>47,851</b>
26																
27		<u>Gulf Clean Energy Center Unit 6</u>														
28	31100	Structures And Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	31200	Boiler Plant Equipment	161,805	161,868	161,933	162,032	162,090	162,121	162,189	162,216	162,219	162,215	162,210	162,237	162,240	162,106
30	31400	Turbogenerator Units	38,363	38,350	38,340	38,381	38,361	38,302	38,559	38,617	38,555	38,461	38,362	38,420	27,120	37,553
31	31500	Accessory Electric Equipment	38,318	38,321	38,323	38,326	38,328	38,329	38,331	38,332	38,332	38,331	38,331	38,332	38,332	38,328
32	31600	Miscellaneous Power Plant Equipment	400	400	400	400	400	400	400	400	400	400	400	400	400	400
33		<b>Total Gulf Clean Energy Center Unit 6</b>	<b>238,886</b>	<b>238,938</b>	<b>238,996</b>	<b>239,139</b>	<b>239,179</b>	<b>239,153</b>	<b>239,480</b>	<b>239,565</b>	<b>239,505</b>	<b>239,408</b>	<b>239,303</b>	<b>239,389</b>	<b>228,092</b>	<b>238,387</b>
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Gulf Clean Energy Center Unit 7</b>														
2	31200	Boiler Plant Equipment	155,890	155,814	155,739	155,738	155,716	155,672	155,659	155,611	155,542	155,468	155,441	155,714	155,767	155,675
3	31400	Turbogenerator Units	122,175	122,053	121,931	121,859	121,768	121,659	121,575	121,487	121,366	121,237	121,238	122,023	122,233	121,739
4	31500	Accessory Electric Equipment	32,648	32,648	32,648	32,658	32,666	32,671	32,680	32,684	32,685	32,686	32,692	32,730	32,744	32,680
5	31600	Miscellaneous Power Plant Equipment	593	593	593	593	593	593	593	593	594	594	594	594	595	593
6		<b>Total Gulf Clean Energy Center Unit 7</b>	311,305	311,108	310,911	310,847	310,743	310,595	310,506	310,375	310,187	309,984	309,964	311,060	311,339	310,687
7																
8		<b>Scherer Common</b>														
9	31100	Structures And Improvements	39,961	40,333	40,743	41,384	41,828	42,125	42,733	43,065	43,198	43,275	43,347	43,900	44,139	42,310
10	31200	Boiler Plant Equipment	54,031	54,077	54,129	54,220	54,283	54,323	54,419	54,468	54,483	54,488	54,492	54,589	54,627	54,356
11	31400	Turbogenerator Units	1,397	1,397	1,397	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398
12	31500	Accessory Electric Equipment	2,785	2,793	2,803	2,818	2,829	2,837	2,853	2,862	2,866	2,868	2,870	2,887	2,894	2,844
13	31600	Miscellaneous Power Plant Equipment	12,568	12,695	12,844	13,088	13,268	13,394	13,665	13,820	13,886	13,926	13,964	14,258	14,388	13,520
14		<b>Total Scherer Common</b>	110,743	111,295	111,917	112,909	113,605	114,077	115,068	115,614	115,831	115,954	116,071	117,033	117,446	114,428
15																
16		<b>Scherer Unit 3</b>														
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	220,695	220,659	220,623	220,587	220,551	220,515	220,479	220,444	220,408	220,372	220,336	220,300	220,264	220,479
19	31400	Turbogenerator Units	45,485	45,484	45,484	45,483	45,482	45,482	45,481	45,480	45,480	45,479	45,478	45,477	45,477	45,481
20	31500	Accessory Electric Equipment	13,248	13,239	13,229	13,220	13,211	13,202	13,193	13,184	13,174	13,165	13,156	13,147	13,138	13,193
21	31600	Miscellaneous Power Plant Equipment	806	806	806	806	806	806	806	806	806	806	806	806	806	806
22		<b>Total Scherer Unit 3</b>	305,253	305,207	305,162	305,116	305,070	305,024	304,979	304,933	304,887	304,841	304,796	304,750	304,704	304,979
23																
24		<b>Manatee Common</b>														
25	31100	Structures And Improvements	56,012	55,761	55,510	55,260	55,010	54,759	54,509	54,259	54,007	53,756	53,504	53,255	53,004	54,508
26	31200	Boiler Plant Equipment	9,854	9,852	9,850	9,848	9,846	9,843	9,841	9,839	9,836	9,834	9,831	9,829	9,827	9,841
27	31400	Turbogenerator Units	15,223	15,224	15,224	15,225	15,225	15,226	15,226	15,226	15,226	15,226	15,226	15,227	15,227	15,225
28	31500	Accessory Electric Equipment	10,832	10,830	10,829	10,827	10,826	10,824	10,822	10,821	10,819	10,818	10,816	10,814	10,813	10,822
29	31600	Miscellaneous Power Plant Equipment	221	210	199	188	177	167	156	145	134	123	112	101	90	156
30		<b>Total Manatee Common</b>	92,142	91,877	91,612	91,348	91,084	90,818	90,555	90,289	90,023	89,756	89,489	89,226	88,960	90,552
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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Manatee Unit 1</b>														
2	31100	Structures And Improvements	7,702	7,704	7,707	7,710	7,712	7,713	7,716	7,716	7,716	7,716	7,715	7,716	7,716	7,712
3	31200	Boiler Plant Equipment	191,135	191,140	191,145	191,158	191,162	191,161	191,166	191,164	191,157	191,148	191,140	191,138	191,131	191,150
4	31400	Turbogenerator Units	79,902	79,784	79,666	79,548	79,430	79,311	79,193	79,075	78,956	78,837	78,719	78,600	78,482	79,193
5	31500	Accessory Electric Equipment	24,666	24,658	24,651	24,644	24,637	24,630	24,622	24,615	24,608	24,600	24,593	24,586	24,579	24,622
6	31600	Miscellaneous Power Plant Equipment	4,094	4,092	4,090	4,088	4,085	4,083	4,081	4,079	4,077	4,075	4,073	4,070	4,068	4,081
7		<b>Total Manatee Unit 1</b>	307,498	307,378	307,259	307,147	307,026	306,898	306,779	306,649	306,514	306,377	306,239	306,110	305,975	306,758
8																
9		<b>Manatee Unit 2</b>														
10	31100	Structures And Improvements	5,796	5,795	5,795	5,794	5,793	5,793	5,792	5,791	5,790	5,790	5,789	5,788	5,788	5,792
11	31200	Boiler Plant Equipment	192,217	192,206	192,194	192,183	192,171	192,159	192,148	192,136	192,123	192,111	192,098	192,086	192,074	192,147
12	31400	Turbogenerator Units	86,232	86,220	86,209	86,197	86,186	86,174	86,162	86,150	86,138	86,126	86,114	86,103	86,091	86,162
13	31500	Accessory Electric Equipment	19,799	19,794	19,790	19,785	19,780	19,775	19,770	19,765	19,760	19,755	19,750	19,745	19,741	19,770
14	31600	Miscellaneous Power Plant Equipment	3,597	3,595	3,593	3,591	3,589	3,587	3,585	3,583	3,581	3,579	3,577	3,575	3,572	3,585
15		<b>Total Manatee Unit 2</b>	307,642	307,611	307,580	307,550	307,519	307,488	307,457	307,425	307,393	307,361	307,329	307,297	307,265	307,455
16																
17		<b>Other Steam Production</b>	39	30	21	13	4	(5)	(14)	(23)	(33)	(42)	(52)	(61)	(71)	(15)
18																
19		<b>TOTAL STEAM PRODUCTION</b>	2,159,780	2,159,883	2,160,070	2,161,058	2,161,446	2,161,391	2,162,427	2,162,561	2,162,061	2,161,384	2,160,876	2,162,703	2,151,652	2,160,561
20																
21		<b>NUCLEAR PRODUCTION</b>														
22		<b>St. Lucie Common</b>														
23	32100	Structures And Improvements	496,674	497,403	498,212	499,760	501,619	503,210	504,428	504,950	505,111	506,537	507,272	509,941	511,343	503,574
24	32200	Reactor Plant Equipment	69,673	69,390	69,077	68,457	67,678	66,984	66,408	66,098	65,958	65,227	64,797	63,441	62,692	66,906
25	32300	Turbogenerator Units	53,889	54,802	55,774	57,253	58,979	60,508	61,829	63,316	64,558	66,584	68,165	70,951	73,253	62,297
26	32400	Accessory Electric Equipment	34,674	34,666	34,656	34,637	34,614	34,594	34,578	34,569	34,565	34,545	34,534	34,497	34,476	34,585
27	32500	Miscellaneous Power Plant Equipment	24,680	24,715	24,753	24,825	24,914	24,993	25,057	25,090	25,105	25,163	25,228	25,370	25,452	25,028
28		<b>Total St. Lucie Common</b>	679,592	680,976	682,471	684,932	687,804	690,289	692,300	694,023	695,297	698,076	699,995	704,200	707,216	692,090
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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3) Month 1	(4) Month 2	(5) Month 3	(6) Month 4	(7) Month 5	(8) Month 6	(9) Month 7	(10) Month 8	(11) Month 9	(12) Month 10	(13) Month 11	(14) Month 12	(15) Month 13	(16) 13-Month Average
1		<b>St. Lucie Unit 1</b>														
2	32100	Structures And Improvements	252,835	253,231	253,767	255,000	256,772	258,940	260,297	260,832	260,982	262,333	263,014	265,453	284,189	260,588
3	32200	Reactor Plant Equipment	929,461	928,822	928,390	928,514	928,909	929,343	929,518	929,048	928,258	928,576	928,290	929,634	930,459	929,017
4	32300	Turbogenerator Units	500,072	500,539	501,139	502,228	503,915	505,705	507,084	507,759	508,088	509,536	510,366	512,807	518,489	506,748
5	32400	Accessory Electric Equipment	186,344	186,975	187,734	189,194	191,341	193,857	195,538	196,339	196,725	198,388	199,336	202,132	220,784	195,745
6	32500	Miscellaneous Power Plant Equipment	18,206	18,209	18,215	18,231	18,252	18,274	18,292	18,298	18,299	18,320	18,329	18,369	18,390	18,283
7		<b>Total St. Lucie Unit 1</b>	<b>1,886,918</b>	<b>1,887,776</b>	<b>1,889,245</b>	<b>1,893,167</b>	<b>1,899,190</b>	<b>1,906,119</b>	<b>1,910,728</b>	<b>1,912,276</b>	<b>1,912,350</b>	<b>1,917,152</b>	<b>1,919,335</b>	<b>1,928,396</b>	<b>1,972,312</b>	<b>1,910,382</b>
8																
9		<b>St. Lucie Unit 2</b>														
10	32100	Structures And Improvements	334,026	334,177	334,355	334,861	335,528	336,091	336,516	336,635	336,580	337,101	337,313	338,370	338,906	336,189
11	32200	Reactor Plant Equipment	1,235,364	1,235,989	1,236,725	1,238,717	1,241,381	1,243,648	1,245,386	1,245,951	1,245,851	1,247,962	1,248,888	1,253,067	1,255,145	1,244,160
12	32300	Turbogenerator Units	371,542	371,899	372,281	372,972	373,808	374,552	375,162	375,487	375,646	376,348	376,754	377,945	378,685	374,853
13	32400	Accessory Electric Equipment	210,607	210,497	210,389	210,314	210,253	210,179	210,090	209,971	209,835	209,749	209,635	209,590	209,507	210,047
14	32500	Miscellaneous Power Plant Equipment	22,379	22,349	22,318	22,298	22,282	22,264	22,242	22,211	22,176	22,158	22,131	22,115	22,115	22,235
15		<b>Total St. Lucie Unit 2</b>	<b>2,173,918</b>	<b>2,174,911</b>	<b>2,176,068</b>	<b>2,179,162</b>	<b>2,183,252</b>	<b>2,186,734</b>	<b>2,189,397</b>	<b>2,190,256</b>	<b>2,190,088</b>	<b>2,193,319</b>	<b>2,194,721</b>	<b>2,201,103</b>	<b>2,204,359</b>	<b>2,187,484</b>
16																
17		<b>Turkey Point Common</b>														
18	32100	Structures And Improvements	644,092	645,568	647,211	651,150	655,894	660,023	663,760	665,297	665,871	670,047	672,179	679,335	683,536	661,843
19	32200	Reactor Plant Equipment	168,490	168,967	169,502	170,730	172,347	173,778	174,954	175,520	175,762	177,110	177,888	180,394	181,698	174,395
20	32300	Turbogenerator Units	60,853	61,285	61,761	62,782	64,095	65,254	66,220	66,723	66,960	68,189	68,920	71,253	72,553	65,911
21	32400	Accessory Electric Equipment	48,513	48,514	48,514	48,515	48,517	48,518	48,519	48,519	48,520	48,520	48,521	48,522	48,523	48,518
22	32500	Miscellaneous Power Plant Equipment	73,106	73,354	73,628	74,174	74,876	75,500	76,019	76,278	76,408	77,062	77,446	78,637	79,286	75,829
23		<b>Total Turkey Point Common</b>	<b>995,054</b>	<b>997,687</b>	<b>1,000,616</b>	<b>1,007,352</b>	<b>1,015,729</b>	<b>1,023,074</b>	<b>1,029,472</b>	<b>1,032,339</b>	<b>1,033,520</b>	<b>1,040,929</b>	<b>1,044,954</b>	<b>1,058,140</b>	<b>1,065,595</b>	<b>1,026,497</b>
24																
25		<b>Turkey Point Unit 3</b>														
26	32100	Structures And Improvements	210,172	210,012	209,856	209,752	209,678	209,579	209,456	209,277	209,072	208,955	208,791	208,786	208,676	209,399
27	32200	Reactor Plant Equipment	766,229	766,566	766,996	768,352	770,132	771,541	772,657	772,855	772,730	774,107	774,596	777,146	800,304	773,401
28	32300	Turbogenerator Units	766,029	764,600	763,192	762,144	761,244	760,166	758,906	757,309	755,544	754,247	752,677	751,710	750,278	758,311
29	32400	Accessory Electric Equipment	165,470	165,386	165,316	165,350	165,427	165,472	165,506	165,437	165,348	165,443	165,423	165,624	165,632	165,449
30	32500	Miscellaneous Power Plant Equipment	15,777	15,785	15,794	15,812	15,833	15,852	15,870	15,880	15,888	15,912	15,926	15,959	15,976	15,866
31		<b>Total Turkey Point Unit 3</b>	<b>1,923,677</b>	<b>1,922,352</b>	<b>1,921,154</b>	<b>1,921,409</b>	<b>1,922,314</b>	<b>1,922,611</b>	<b>1,922,396</b>	<b>1,920,759</b>	<b>1,918,583</b>	<b>1,918,664</b>	<b>1,917,414</b>	<b>1,919,225</b>	<b>1,940,865</b>	<b>1,922,417</b>
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Turkey Point Unit 4</b>														
2	32100	Structures And Improvements	154,020	153,924	153,860	154,006	154,329	154,697	154,959	155,006	154,944	155,185	155,251	155,717	178,779	156,514
3	32200	Reactor Plant Equipment	646,662	647,254	647,965	649,369	651,125	652,598	653,742	654,238	654,409	655,541	656,135	658,169	671,693	653,761
4	32300	Turbogenerator Units	709,880	709,194	708,672	708,421	708,267	707,997	707,607	706,995	706,271	705,857	705,263	705,067	704,580	707,236
5	32400	Accessory Electric Equipment	196,948	197,012	197,092	197,284	197,534	197,737	197,887	197,930	197,921	198,069	198,128	198,424	200,614	197,891
6	32500	Miscellaneous Power Plant Equipment	15,327	15,326	15,326	15,325	15,325	15,324	15,323	15,322	15,321	15,320	15,319	15,319	15,318	15,323
7		<b>Total Turkey Point Unit 4</b>	1,722,838	1,722,711	1,722,914	1,724,404	1,726,580	1,728,353	1,729,519	1,729,491	1,728,866	1,729,973	1,730,096	1,732,695	1,770,984	1,730,725
8																
9		TOTAL NUCLEAR PRODUCTION	9,381,996	9,386,413	9,392,468	9,410,426	9,434,868	9,457,180	9,473,811	9,479,143	9,478,704	9,498,113	9,506,515	9,543,759	9,661,331	9,469,594
10																
11		<b>SOLAR PRODUCTION <sup>(2)</sup></b>														
12		<b>Solar Plant</b>														
13	33802	Structures And Improvements	2,022,772	2,104,589	2,105,082	2,105,706	2,188,288	2,188,986	2,189,624	2,272,963	2,273,519	2,274,118	2,354,036	2,354,661	2,355,716	2,214,620
14	33804	Solar Panels	6,221,141	6,442,770	6,444,177	6,445,976	6,669,700	6,671,713	6,673,544	6,899,316	6,900,896	6,902,601	7,119,089	7,120,871	7,123,928	6,741,210
15	33805	Collector System	1,308,974	1,356,780	1,357,076	1,357,451	1,405,707	1,406,128	1,406,513	1,455,212	1,455,545	1,455,904	1,502,603	1,502,978	1,503,618	1,421,115
16	33806	Generator Step-Up Transformers	131,806	138,013	138,050	138,096	144,361	144,413	144,460	150,783	150,824	150,869	156,932	156,978	157,056	146,357
17	33807	Inverters	801,458	820,494	820,617	820,775	839,993	840,170	840,331	859,725	859,864	860,014	878,610	878,767	879,038	846,143
18	33808	Other Accessory Electric Equipment	218,283	226,823	226,870	226,932	235,554	235,625	235,688	244,389	244,442	244,499	252,841	252,902	253,015	238,297
19		<b>Total Solar Plant</b>	10,704,433	11,089,470	11,091,872	11,094,937	11,483,603	11,487,035	11,490,161	11,882,388	11,885,090	11,888,005	12,264,110	12,267,158	12,272,371	11,607,941
20																
21		<b>Interstate Solar</b>														
22	33802	Structures And Improvements	10,587	10,587	10,587	10,588	10,588	10,589	10,589	10,589	10,589	10,590	10,590	10,591	10,592	10,589
23	33804	Solar Panels	68,136	68,137	68,139	68,141	68,144	68,147	68,149	68,152	68,154	68,156	68,158	68,160	68,165	68,149
24	33805	Collector System	6,825	6,826	6,826	6,826	6,826	6,827	6,827	6,827	6,827	6,827	6,828	6,828	6,828	6,827
25	33807	Inverters	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,497	3,497	3,497	3,497	3,496
26	33808	Other Accessory Electric Equipment	290	287	283	279	275	271	267	264	260	256	252	248	244	267
27		<b>Total Interstate Solar</b>	89,334	89,332	89,331	89,330	89,329	89,329	89,329	89,328	89,327	89,326	89,324	89,324	89,327	89,328
28																
29		<b>Babcock Ranch Solar</b>														
30	33802	Structures And Improvements	8,211	8,211	8,211	8,211	8,211	8,211	8,211	8,212	8,212	8,212	8,212	8,212	8,212	8,212
31	33804	Solar Panels	94,638	94,640	94,641	94,643	94,644	94,646	94,647	94,649	94,650	94,651	94,652	94,653	94,656	94,647
32	33805	Collector System	11,095	11,096	11,096	11,096	11,096	11,096	11,096	11,097	11,097	11,097	11,097	11,097	11,097	11,096
33	33807	Inverters	11,751	11,751	11,751	11,752	11,752	11,752	11,752	11,752	11,752	11,753	11,753	11,753	11,753	11,752
34	33808	Other Accessory Electric Equipment	148	148	148	148	148	148	148	148	148	148	148	148	148	148
35		<b>Total Babcock Ranch Solar</b>	125,844	125,846	125,847	125,849	125,852	125,854	125,856	125,858	125,859	125,861	125,862	125,864	125,867	125,855

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Southfork Solar</b>														
3	33802	Structures And Improvements	11,465	11,465	11,465	11,465	11,465	11,465	11,465	11,465	11,465	11,465	11,465	11,465	11,465	11,465
4	33804	Solar Panels	59,444	59,444	59,444	59,444	59,444	59,444	59,444	59,444	59,444	59,444	59,444	59,444	59,444	59,444
5	33805	Collector System	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520
6	33807	Inverters	10,135	10,135	10,135	10,135	10,135	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		<b>Total Southfork Solar</b>	91,255	91,255	91,254	91,254	91,254	91,254	91,254	91,254	91,254	91,254	91,254	91,254	91,254	91,254
9																
10		<b>Desoto Solar</b>														
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	8,442	8,477	8,504	8,540	8,569	8,685	8,765	8,829	8,869	8,906	8,993	9,076	9,235	8,761
16		<b>Total Desoto Solar</b>	149,021	149,056	149,083	149,119	149,148	149,264	149,344	149,408	149,448	149,485	149,572	149,655	149,814	149,340
17																
18		<b>C &amp; I Solar Partnership</b>														
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		<b>Total C &amp; I Solar Partnership</b>	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	11,178,750	11,563,821	11,566,250	11,569,353	11,958,049	11,961,599	11,964,805	12,357,099	12,359,840	12,362,792	12,738,985	12,742,117	12,747,495	12,082,381
25																
26		<b>OTHER RENEWABLE PRODUCTION</b>														
27		<b>Perdido LFG Units 1 and 2</b>														
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		<b>Total Perdido LFG Units 1 and 2</b>	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

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Okeechobee Hydrogen Plant Pilot</b>														
2	33902	Structures And Improvements	10,252	10,261	10,268	10,278	10,288	10,298	10,305	10,311	10,315	10,319	10,322	10,326	10,334	10,298
3	33903	Fuel Holders	50,753	50,794	50,828	50,878	50,924	50,971	51,004	51,032	51,051	51,069	51,085	51,102	51,139	50,972
4	33908	Other Accessory Electric Equipment	13,094	13,104	13,111	13,123	13,133	13,143	13,150	13,156	13,159	13,163	13,165	13,168	13,174	13,142
5	33912	Miscellaneous Power Plant Equipment	818	820	823	827	830	835	838	842	844	847	850	853	860	837
6		<b>Total Okeechobee Hydrogen Plant Pilot</b>	74,918	74,979	75,030	75,106	75,175	75,246	75,297	75,341	75,369	75,397	75,423	75,449	75,508	75,249
7																
8		<b>Perdido RNG</b>														
9	33902	Structures And Improvements	0	0	0	0	0	0	0	0	0	0	0	0	22,952	1,766
10	33903	Fuel Holders	0	0	0	0	0	0	0	0	0	0	0	0	14,189	1,091
11	33908	Other Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0	21,159	1,628
12		<b>Total Perdido RNG</b>	0	0	0	0	0	0	0	0	0	0	0	0	58,300	4,485
13																
14		TOTAL OTHER RENEWABLE PRODUCTION	80,054	80,116	80,167	80,242	80,312	80,383	80,434	80,477	80,505	80,534	80,559	80,585	138,945	84,870
15																
16		<b>OTHER PRODUCTION</b>														
17		<b>Cape Canaveral Combined Cycle</b>														
18	34100	Structures And Improvements	85,543	85,558	85,602	85,681	85,797	85,982	86,100	86,191	86,233	86,274	86,863	87,424	88,546	86,292
19	34200	Fuel Holders, Producers And Accessories	48,333	48,335	48,336	48,338	48,340	48,342	48,344	48,345	48,346	48,347	48,355	48,362	48,379	48,346
20	34300	Prime Movers - General	446,608	446,209	446,140	446,242	447,286	448,982	450,006	450,755	451,019	451,260	456,654	461,762	472,173	451,930
21	34320	Prime Movers - Capital Spare Parts	227,861	227,904	228,881	230,199	222,689	228,205	189,571	192,660	194,542	196,344	203,269	205,091	229,804	213,617
22	34400	Generators	70,021	69,973	69,925	69,878	70,504	71,513	72,190	72,730	73,039	73,330	73,795	74,234	75,126	72,020
23	34500	Accessory Electric Equipment	114,964	114,955	114,946	114,940	114,932	114,926	114,918	114,910	114,899	114,889	114,896	114,902	114,930	114,924
24	34600	Miscellaneous Power Plant Equipment	17,716	17,821	17,918	18,096	18,273	18,491	18,671	18,849	18,977	19,128	19,451	19,787	36,545	19,979
25		<b>Total Cape Canaveral Combined Cycle</b>	1,011,045	1,010,755	1,011,749	1,013,374	1,007,821	1,016,442	979,799	984,440	987,055	989,573	1,003,263	1,011,563	1,065,503	1,007,108
26																
27		<b>Dania Beach Energy Center</b>														
28	34100	Structures And Improvements	107,707	107,748	107,782	107,831	107,873	107,921	107,957	107,991	108,014	108,038	108,061	108,085	108,139	107,934
29	34200	Fuel Holders, Producers And Accessories	33,412	33,419	33,424	33,432	33,438	33,444	33,449	33,453	33,455	33,458	33,460	33,462	33,466	33,444
30	34300	Prime Movers - General	549,786	549,985	550,151	550,400	550,623	550,914	551,137	551,340	551,479	551,643	551,788	551,946	552,300	551,038
31	34320	Prime Movers - Capital Spare Parts	153,321	154,186	154,976	156,223	157,415	158,835	160,009	161,163	162,015	163,039	163,996	165,071	167,450	159,823
32	34400	Generators	40,194	40,203	40,210	40,220	40,228	40,236	40,242	40,247	40,251	40,254	40,256	40,259	40,265	40,236
33	34500	Accessory Electric Equipment	80,902	80,920	80,935	80,954	80,970	80,987	80,999	81,009	81,015	81,022	81,027	81,032	81,044	80,986
34	34600	Miscellaneous Power Plant Equipment	7,888	7,889	7,891	7,893	7,894	7,896	7,897	7,898	7,899	7,899	7,900	7,900	7,901	7,896
35		<b>Total Dania Beach Energy Center</b>	973,210	974,351	975,369	976,952	978,441	980,233	981,691	983,101	984,127	985,353	986,488	987,756	990,565	981,357

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Lauderdale Gas Turbines</b>														
3	34100	Structures And Improvements	3,348	3,348	3,349	3,350	3,351	3,353	3,354	3,355	3,356	3,357	3,358	3,359	3,362	3,354
4	34200	Fuel Holders, Producers And Accessories	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,081	2,080
5	34300	Prime Movers - General	12,746	12,751	12,755	12,763	12,771	12,780	12,788	12,795	12,801	12,808	12,814	12,822	12,838	12,787
6	34400	Generators	5,050	5,050	5,051	5,051	5,051	5,052	5,052	5,052	5,052	5,053	5,053	5,053	5,054	5,052
7	34500	Accessory Electric Equipment	602	602	602	603	603	603	603	603	603	603	603	603	603	603
8	34600	Miscellaneous Power Plant Equipment	61	61	61	61	61	61	61	61	61	61	61	61	61	61
9		<b>Total Lauderdale Gas Turbines</b>	23,888	23,893	23,899	23,908	23,917	23,928	23,947	23,954	23,962	23,970	23,970	23,999	23,999	23,937
10																
11		<b>Lauderdale Peakers</b>														
12	34100	Structures And Improvements	35,760	35,776	35,790	35,819	35,846	35,878	35,904	35,929	35,946	35,967	35,985	36,012	36,076	35,899
13	34200	Fuel Holders, Producers And Accessories	4,254	4,252	4,249	4,247	4,245	4,244	4,241	4,238	4,235	4,232	4,228	4,226	4,225	4,240
14	34300	Prime Movers - General	141,643	141,760	141,874	142,076	142,243	142,427	142,566	142,683	142,743	142,811	142,863	142,950	143,207	142,450
15	34320	Prime Movers - Capital Spare Parts	171,592	172,540	173,388	174,677	175,858	177,206	178,293	179,327	180,070	180,902	181,670	182,551	184,530	177,893
16	34400	Generators	59,273	59,282	59,289	59,310	59,328	59,351	59,368	59,383	59,393	59,404	59,414	59,468	59,583	59,373
17	34500	Accessory Electric Equipment	47,373	47,382	47,389	47,408	47,424	47,444	47,458	47,478	47,486	47,486	47,494	47,510	47,551	47,451
18	34600	Miscellaneous Power Plant Equipment	907	897	887	878	868	858	849	839	829	819	809	800	790	849
19		<b>Total Lauderdale Peakers</b>	460,801	461,889	462,868	464,416	465,813	467,408	468,678	469,870	470,694	471,621	472,464	473,516	475,963	468,154
20																
21		<b>Fl Myers Gas Turbines</b>														
22	34100	Structures And Improvements	6,220	6,221	6,222	6,224	6,226	6,228	6,230	6,232	6,234	6,235	6,237	6,239	6,243	6,230
23	34200	Fuel Holders, Producers And Accessories	4,089	4,082	4,075	4,069	4,063	4,058	4,052	4,046	4,040	4,033	4,027	4,021	4,019	4,052
24	34300	Prime Movers - General	17,148	17,151	17,155	17,160	17,165	17,172	17,177	17,183	17,187	17,192	17,196	17,201	17,213	17,177
25	34320	Prime Movers - Capital Spare Parts	5,361	5,362	5,363	5,364	5,366	5,368	5,370	5,372	5,373	5,374	5,376	5,377	5,381	5,370
26	34400	Generators	8,042	8,044	8,045	8,048	8,050	8,053	8,056	8,058	8,060	8,063	8,065	8,067	8,073	8,056
27	34500	Accessory Electric Equipment	3,169	3,169	3,170	3,171	3,172	3,173	3,174	3,175	3,176	3,177	3,178	3,179	3,181	3,174
28		<b>Total Fl Myers Gas Turbines</b>	44,028	44,029	44,029	44,036	44,043	44,052	44,059	44,066	44,069	44,074	44,078	44,084	44,109	44,058
29																
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Fl. Myers Peakers</b>														
2	34100	Structures And Improvements	7,347	7,357	7,366	7,378	7,389	7,400	7,409	7,418	7,423	7,429	7,435	7,441	7,454	7,404
3	34200	Fuel Holders, Producers And Accessories	3,090	3,094	3,097	3,103	3,107	3,112	3,116	3,119	3,122	3,124	3,127	3,129	3,134	3,113
4	34300	Prime Movers - General	52,428	52,541	52,631	52,757	52,864	52,977	53,060	53,133	53,182	53,233	53,277	53,324	53,424	52,987
5	34320	Prime Movers - Capital Spare Parts	74,343	52,749	53,439	54,794	55,892	56,995	58,200	70,431	71,040	71,987	72,738	73,457	75,690	64,750
6	34400	Generators	17,005	17,029	17,049	17,078	17,103	17,130	17,151	17,170	17,183	17,197	17,210	17,224	17,254	17,137
7	34500	Accessory Electric Equipment	18,906	18,932	18,954	18,986	19,014	19,044	19,067	19,089	19,103	19,119	19,133	19,148	19,182	19,052
8	34600	Miscellaneous Power Plant Equipment	1,056	1,057	1,058	1,060	1,062	1,063	1,065	1,066	1,067	1,067	1,068	1,069	1,071	1,064
9		<b>Total Fl. Myers Peakers</b>	174,173	152,760	153,595	155,156	156,430	157,722	159,068	171,425	172,119	173,157	173,988	174,792	177,209	165,507
10																
11		<b>Fl. Myers Common</b>														
12	34100	Structures And Improvements	18,738	18,680	18,622	18,564	18,507	18,449	18,391	18,333	18,275	18,217	18,158	18,100	18,042	18,390
13	34200	Fuel Holders, Producers And Accessories	742	742	742	742	742	742	742	742	742	742	742	742	743	742
14	34300	Prime Movers - General	4,805	4,805	4,805	4,805	4,805	4,805	4,805	4,805	4,805	4,805	4,805	4,805	4,805	4,805
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	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360
18	34600	Miscellaneous Power Plant Equipment	1,550	1,548	1,546	1,544	1,543	1,541	1,539	1,538	1,536	1,534	1,532	1,531	1,529	1,539
19		<b>Total Fl. Myers Common</b>	27,462	27,403	27,343	27,284	27,225	27,165	27,105	27,046	26,986	26,926	26,866	26,807	26,747	27,105
20																
21		<b>Fl. Myers Unit 2</b>														
22	34100	Structures And Improvements	73,315	73,335	73,346	73,389	73,426	73,477	73,508	73,537	73,544	73,558	73,569	73,587	73,691	73,483
23	34200	Fuel Holders, Producers And Accessories	5,853	5,851	5,850	5,848	5,847	5,846	5,844	5,843	5,842	5,840	5,839	5,837	5,837	5,844
24	34300	Prime Movers - General	549,824	549,674	550,079	550,944	552,837	555,199	556,712	557,884	558,381	558,916	560,416	561,947	565,057	556,036
25	34320	Prime Movers - Capital Spare Parts	361,083	361,213	361,357	362,921	364,300	365,726	352,876	354,821	356,006	358,300	360,259	362,117	360,757	360,134
26	34400	Generators	61,152	61,135	61,118	61,107	62,152	63,194	63,909	64,488	64,832	65,160	66,155	67,100	68,943	63,880
27	34500	Accessory Electric Equipment	56,516	56,515	56,513	56,515	56,516	56,520	56,522	56,524	56,523	56,523	56,524	56,524	56,539	56,521
28	34600	Miscellaneous Power Plant Equipment	4,063	4,064	4,064	4,065	4,066	4,067	4,067	4,068	4,069	4,069	4,070	4,070	4,072	4,067
29		<b>Total Fl. Myers Unit 2</b>	1,111,808	1,111,787	1,112,327	1,114,790	1,119,144	1,124,027	1,113,440	1,117,164	1,119,196	1,122,366	1,126,831	1,131,183	1,135,497	1,119,966
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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	Month 13
1		<b>Ft. Myers Unit 3</b>														
2	34100	Structures And Improvements	7,191	7,198	7,203	7,210	7,216	7,222	7,226	7,230	7,232	7,233	7,235	7,236	7,239	7,221
3	34200	Fuel Holders, Producers And Accessories	5,572	5,577	5,581	5,587	5,592	5,596	5,599	5,602	5,604	5,605	5,606	5,607	5,609	5,595
4	34300	Prime Movers - General	59,164	59,744	60,189	60,781	61,256	61,730	62,055	62,319	62,480	62,633	62,754	62,868	63,086	61,620
5	34320	Prime Movers - Capital Spare Parts	56,637	56,693	56,736	56,794	56,840	56,886	56,918	56,944	56,960	56,976	56,988	56,998	57,021	56,876
6	34400	Generators	11,252	11,261	11,268	11,277	11,284	11,291	11,296	11,299	11,300	11,300	11,301	11,301	11,301	11,287
7	34500	Accessory Electric Equipment	13,975	13,986	13,994	14,005	14,014	14,022	14,027	14,031	14,032	14,033	14,033	14,033	14,033	14,017
8	34600	Miscellaneous Power Plant Equipment	1,732	1,734	1,735	1,737	1,738	1,739	1,740	1,741	1,742	1,742	1,743	1,743	1,744	1,739
9		<b>Total Ft. Myers Unit 3</b>	155,522	156,193	156,706	157,391	157,940	158,486	158,862	159,166	159,349	159,523	159,659	159,787	160,037	158,355
10																
11		<b>Gulf Clean Energy Center Pipeline</b>														
12	34200	Fuel Holders, Producers And Accessories	115,663	115,665	115,666	115,668	115,669	115,671	115,672	115,672	115,673	115,673	115,674	115,674	115,675	115,670
13		<b>Total Gulf Clean Energy Center Pipeline</b>	115,663	115,665	115,666	115,668	115,669	115,671	115,672	115,672	115,673	115,673	115,674	115,674	115,675	115,670
14																
15		<b>Gulf Clean Energy Center Combustion Turbine</b>														
16	34100	Structures And Improvements	30,786	30,817	30,843	30,887	30,930	30,982	31,026	31,065	31,091	31,119	31,144	31,171	31,228	31,007
17	34200	Fuel Holders, Producers And Accessories	27,164	27,187	27,205	27,239	27,272	27,313	27,347	27,377	27,396	27,416	27,433	27,451	27,497	27,331
18	34300	Prime Movers - General	107,561	107,667	107,760	107,911	108,060	108,239	108,391	108,526	108,617	108,714	108,800	108,891	109,090	108,325
19	34320	Prime Movers - Capital Spare Parts	132,084	132,216	132,330	132,518	132,703	132,925	133,113	133,281	133,394	133,515	133,622	133,735	133,983	133,032
20	34400	Generators	12,369	12,381	12,392	12,410	12,427	12,448	12,465	12,481	12,492	12,503	12,513	12,524	12,547	12,458
21	34500	Accessory Electric Equipment	76,590	76,667	76,733	76,842	76,949	77,078	77,187	77,284	77,350	77,420	77,482	77,548	77,691	77,140
22	34600	Miscellaneous Power Plant Equipment	5,239	5,244	5,249	5,256	5,263	5,272	5,280	5,286	5,291	5,296	5,300	5,304	5,314	5,276
23		<b>Total Gulf Clean Energy Center Combustion Turbine</b>	391,793	392,179	392,512	393,064	393,605	394,257	394,809	395,300	395,631	395,983	396,293	396,625	397,350	394,569
24																
25		<b>Lansing Smith Common</b>														
26	34100	Structures And Improvements	128,558	128,591	128,621	128,685	128,744	128,811	128,865	128,916	128,953	128,995	129,044	129,098	136,853	129,441
27	34200	Fuel Holders, Producers And Accessories	4,065	4,069	4,072	4,079	4,086	4,093	4,099	4,105	4,109	4,113	4,119	4,125	4,967	4,162
28	34300	Prime Movers - General	20,970	20,980	20,989	21,010	21,029	21,051	21,069	21,085	21,097	21,106	21,116	21,126	23,898	21,273
29	34400	Generators	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(44)	(37)
30	34500	Accessory Electric Equipment	17,101	17,113	17,125	17,149	17,172	17,198	17,218	17,238	17,252	17,268	17,287	17,308	20,246	17,436
31	34600	Miscellaneous Power Plant Equipment	3,926	3,930	3,933	3,939	3,945	3,952	3,958	3,963	3,967	3,971	3,976	3,982	4,763	4,016
32		<b>Total Lansing Smith Common</b>	174,585	174,648	174,704	174,827	174,940	175,069	175,172	175,271	175,341	175,421	175,516	175,618	190,681	176,292
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Lansing Smith Unit A</b>														
2	34100	Structures And Improvements	1,384	1,385	1,385	1,386	1,386	1,387	1,387	1,388	1,389	1,389	1,390	1,390	1,390	1,280
3	34200	Fuel Holders, Producers And Accessories	703	703	703	703	704	704	704	704	704	705	705	705	705	650
4	34300	Prime Movers - General	2,598	2,598	2,599	2,600	2,601	2,603	2,604	2,605	2,606	2,607	2,608	2,609	2,609	2,403
5	34400	Generators	3,532	3,533	3,534	3,535	3,537	3,539	3,540	3,542	3,543	3,544	3,546	3,547	3,547	3,267
6	34500	Accessory Electric Equipment	3,321	3,322	3,323	3,324	3,325	3,327	3,329	3,330	3,331	3,333	3,334	3,335	3,335	3,072
7	34600	Miscellaneous Power Plant Equipment	44	44	44	44	44	44	44	44	44	44	44	44	44	40
8		<b>Total Lansing Smith Unit A</b>	11,581	11,584	11,587	11,592	11,597	11,603	11,608	11,613	11,617	11,622	11,626	11,630		10,712
9																
10		<b>Lansing Smith Unit 3</b>														
11	34100	Structures And Improvements	42,582	42,612	42,634	42,855	43,032	43,209	43,329	43,428	43,486	43,542	43,589	43,633	43,721	43,204
12	34200	Fuel Holders, Producers And Accessories	3,587	3,594	3,597	3,882	4,110	4,336	4,488	4,611	4,683	4,750	4,802	4,851	4,952	4,327
13	34300	Prime Movers - General	180,702	181,712	182,483	187,866	192,176	196,481	199,397	201,763	203,152	204,478	205,544	206,558	208,746	196,235
14	34320	Prime Movers - Capital Spare Parts	20,405	20,526	20,619	21,310	21,902	(23,231)	(22,826)	(22,497)	(22,297)	(22,105)	(21,950)	1,058	1,341	(2,134)
15	34400	Generators	39,015	38,992	38,961	39,219	39,414	39,609	39,724	39,808	39,836	39,860	39,871	39,879	39,950	39,549
16	34500	Accessory Electric Equipment	10,564	10,570	10,575	10,626	10,667	10,708	10,737	10,760	10,774	10,787	10,799	10,811	10,833	10,708
17	34600	Miscellaneous Power Plant Equipment	1,923	1,939	1,951	1,975	1,994	2,013	2,026	2,036	2,043	2,049	2,054	2,059	2,069	2,010
18		<b>Lansing Smith Unit 3</b>	298,778	299,946	300,821	307,733	313,295	317,124	320,874	324,909	329,177	333,622	338,209	342,948	347,912	293,899
19																
20		<b>Manatee Unit 3</b>														
21	34100	Structures And Improvements	152,955	152,962	153,020	153,127	153,212	153,306	153,367	153,417	153,442	153,467	153,486	153,505	157,028	153,561
22	34200	Fuel Holders, Producers And Accessories	6,049	6,048	6,048	6,050	6,052	6,055	6,058	6,059	6,060	6,062	6,063	6,065	6,070	6,057
23	34300	Prime Movers - General	351,037	350,782	351,675	353,291	357,014	360,815	363,393	365,449	366,558	369,125	372,363	375,488	387,231	363,402
24	34320	Prime Movers - Capital Spare Parts	244,882	244,926	244,962	249,323	238,526	239,558	226,290	227,897	228,877	230,850	240,021	226,253	225,639	236,000
25	34400	Generators	43,711	43,712	43,963	44,329	44,965	45,601	46,037	46,391	46,608	47,111	47,780	48,415	49,634	46,020
26	34500	Accessory Electric Equipment	48,614	48,601	48,602	48,614	48,644	48,676	48,692	48,700	48,698	48,699	48,701	48,702	48,764	48,670
27	34600	Miscellaneous Power Plant Equipment	26,535	26,680	26,816	27,098	27,354	27,644	27,870	28,081	28,228	28,394	28,546	28,716	29,438	29,438
28		<b>Total Manatee Unit 3</b>	873,783	873,711	875,088	881,832	875,767	881,654	871,706	875,995	878,469	883,708	896,961	887,143	925,096	883,147
29																
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Martin Common</b>														
2	34100	Structures And Improvements	227,422	227,409	227,389	227,378	227,360	227,376	227,373	227,362	227,338	227,314	227,284	227,254	227,238	227,346
3	34200	Fuel Holders, Producers And Accessories	9,677	9,680	9,681	9,685	9,688	9,692	9,695	9,697	9,698	9,700	9,702	9,703	9,710	9,693
4	34300	Prime Movers - General	31,832	31,784	31,734	31,690	31,645	31,643	31,625	31,602	31,567	31,533	31,495	31,458	31,446	31,619
5	34320	Prime Movers - Capital Spare Parts	90,988	90,990	90,991	90,993	90,994	90,995	90,996	90,997	90,998	90,998	90,998	90,998	90,999	90,995
6	34500	Accessory Electric Equipment	18,029	18,025	18,020	18,016	18,012	18,016	18,015	18,010	18,006	18,000	18,000	17,994	17,992	18,012
7	34600	Miscellaneous Power Plant Equipment	6,749	6,752	6,754	6,757	6,759	6,767	6,771	6,774	6,775	6,775	6,775	6,775	6,777	6,766
8		<b>Total Martin Common</b>	<b>384,697</b>	<b>384,640</b>	<b>384,570</b>	<b>384,519</b>	<b>384,458</b>	<b>384,488</b>	<b>384,476</b>	<b>384,447</b>	<b>384,386</b>	<b>384,325</b>	<b>384,254</b>	<b>384,183</b>	<b>384,162</b>	<b>384,431</b>
9																
10		<b>Martin Unit 3</b>														
11	34100	Structures And Improvements	2,560	2,559	2,557	2,556	2,554	2,553	2,552	2,550	2,549	2,548	2,546	2,545	2,544	2,552
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	166,131	165,858	165,555	165,317	165,053	165,279	165,594	165,791	165,751	165,705	165,584	165,457	165,659	165,595
14	34320	Prime Movers - Capital Spare Parts	78,719	78,723	78,726	78,730	78,734	78,738	78,742	78,745	78,747	78,750	78,752	78,754	78,760	78,740
15	34400	Generators	29,544	29,537	29,531	29,525	29,519	29,590	29,637	29,674	29,694	29,712	29,726	29,738	29,769	29,630
16	34500	Accessory Electric Equipment	28,122	28,111	28,098	28,088	28,075	28,063	28,049	28,033	28,016	27,999	27,981	27,963	27,948	28,042
17	34600	Miscellaneous Power Plant Equipment	665	663	662	660	659	657	656	654	652	651	649	648	646	656
18		<b>Total Martin Unit 3</b>	<b>306,083</b>	<b>305,793</b>	<b>305,471</b>	<b>305,218</b>	<b>304,937</b>	<b>305,222</b>	<b>305,570</b>	<b>305,790</b>	<b>305,752</b>	<b>305,706</b>	<b>305,581</b>	<b>305,447</b>	<b>305,668</b>	<b>305,557</b>
19																
20		<b>Martin Unit 4</b>														
21	34100	Structures And Improvements	2,576	2,568	2,559	2,552	2,545	2,538	2,530	2,523	2,514	2,506	2,498	2,490	2,482	2,529
22	34200	Fuel Holders, Producers And Accessories	327	327	327	327	327	327	327	327	327	328	328	328	328	327
23	34300	Prime Movers - General	148,894	148,654	148,406	148,199	147,997	147,867	147,702	147,533	147,320	147,113	146,894	146,681	146,570	147,879
24	34320	Prime Movers - Capital Spare Parts	107,400	107,413	107,424	107,438	107,450	107,462	107,470	107,478	107,488	107,497	107,506	107,515	107,524	107,533
25	34400	Generators	29,455	29,451	29,448	29,445	29,441	29,438	29,435	29,431	29,427	29,423	29,419	29,415	29,413	29,434
26	34500	Accessory Electric Equipment	24,511	24,496	24,480	24,465	24,450	24,435	24,420	24,405	24,389	24,373	24,358	24,342	24,328	24,419
27	34600	Miscellaneous Power Plant Equipment	666	664	663	661	659	658	656	654	652	651	649	647	646	656
28		<b>Total Martin Unit 4</b>	<b>313,829</b>	<b>313,574</b>	<b>313,308</b>	<b>313,088</b>	<b>312,870</b>	<b>312,725</b>	<b>312,540</b>	<b>278,621</b>	<b>278,383</b>	<b>278,151</b>	<b>277,906</b>	<b>277,667</b>	<b>277,538</b>	<b>296,938</b>
29																
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Martin Unit 8</b>														
2	34100	Structures And Improvements	24,077	24,077	24,114	24,166	24,208	24,250	24,281	24,309	24,326	24,344	24,362	24,380	24,423	24,255
3	34200	Fuel Holders, Producers And Accessories	11,525	11,525	11,542	11,565	11,583	11,601	11,615	11,628	11,636	11,644	11,653	11,661	11,681	11,604
4	34300	Prime Movers - General	394,276	394,501	400,795	409,632	417,021	426,626	433,298	438,786	442,073	445,325	448,401	451,372	457,599	427,670
5	34320	Prime Movers - Capital Spare Parts	243,667	243,749	244,201	245,335	200,528	205,594	206,256	206,829	207,182	207,544	230,736	231,054	231,725	223,415
6	34400	Generators	54,516	54,519	55,424	56,632	57,603	58,569	59,239	59,791	60,127	60,452	60,717	60,968	61,480	58,464
7	34500	Accessory Electric Equipment	53,199	53,185	53,615	54,196	54,660	55,122	55,440	55,703	55,855	56,005	56,128	56,245	56,505	55,066
8	34600	Miscellaneous Power Plant Equipment	5,222	5,219	5,223	5,230	5,235	5,240	5,243	5,246	5,246	5,246	5,247	5,247	5,253	5,238
9		<b>Total Martin Unit 8</b>	786,483	786,774	794,915	806,756	770,838	787,003	795,374	802,292	806,444	810,560	837,243	840,927	848,665	805,713
10																
11		<b>Okeechobee Clean Energy Center</b>														
12	34100	Structures And Improvements	103,669	103,783	103,918	104,126	104,317	104,534	104,708	104,873	104,991	105,125	105,247	105,384	105,689	104,643
13	34200	Fuel Holders, Producers And Accessories	30,743	30,747	30,751	30,756	30,760	30,765	30,768	30,771	30,773	30,775	30,776	30,778	30,781	30,765
14	34300	Prime Movers - General	759,889	760,571	761,866	763,691	765,248	766,832	767,893	768,764	769,244	769,719	770,075	770,429	771,480	766,592
15	34320	Prime Movers - Capital Spare Parts	185,212	186,166	188,734	193,470	179,120	182,907	194,582	196,744	198,062	199,316	209,378	210,312	212,106	195,085
16	34400	Generators	67,122	67,141	67,152	67,173	67,187	67,200	67,205	67,205	67,198	67,191	67,182	67,173	67,173	67,177
17	34500	Accessory Electric Equipment	100,090	100,086	100,082	100,079	100,075	100,072	100,068	100,064	100,060	100,056	100,052	100,049	100,045	100,068
18	34600	Miscellaneous Power Plant Equipment	12,027	12,028	12,029	12,030	12,031	12,032	12,033	12,033	12,033	12,033	12,033	12,033	12,034	12,032
19		<b>Total Okeechobee Clean Energy Center</b>	1,258,753	1,260,523	1,264,533	1,271,325	1,258,738	1,264,343	1,277,256	1,280,454	1,282,362	1,284,215	1,294,744	1,296,157	1,299,309	1,276,362
20																
21		<b>Port Everglades Energy Center</b>														
22	34100	Structures And Improvements	130,299	130,194	130,075	129,962	129,877	129,778	129,658	129,533	129,390	129,250	129,106	128,963	128,864	129,613
23	34200	Fuel Holders, Producers And Accessories	45,865	45,867	45,869	45,873	45,876	45,880	45,883	45,886	45,888	45,890	45,892	45,894	45,901	45,882
24	34300	Prime Movers - General	630,175	630,000	629,760	629,656	629,500	629,377	629,158	628,910	628,575	628,260	627,923	627,602	627,528	628,956
25	34320	Prime Movers - Capital Spare Parts	214,458	215,258	215,948	216,982	217,927	219,003	219,861	220,677	221,264	221,928	222,539	223,219	224,753	219,524
26	34400	Generators	96,983	97,025	97,063	97,107	97,148	97,190	97,227	97,263	97,295	97,328	97,359	97,390	97,433	97,216
27	34500	Accessory Electric Equipment	98,467	98,490	98,496	98,502	98,512	98,524	98,529	98,529	98,523	98,518	98,511	98,505	98,512	98,507
28	34600	Miscellaneous Power Plant Equipment	12,539	12,513	12,487	12,460	12,434	12,408	12,382	12,356	12,329	12,303	12,277	12,251	12,225	12,382
29		<b>Total Port Everglades Energy Center</b>	1,228,786	1,229,337	1,229,688	1,230,563	1,231,274	1,232,160	1,232,698	1,233,155	1,233,265	1,233,477	1,233,607	1,233,824	1,235,216	1,232,081
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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>Riviera Beach Clean Energy Center</b>														
2	34100	Structures And Improvements	79,516	79,471	79,422	79,378	79,331	79,285	79,234	79,182	79,126	79,071	79,020	78,970	78,931	79,226
3	34200	Fuel Holders, Producers And Accessories	59,748	59,952	60,107	60,322	60,502	60,683	60,809	60,912	60,973	61,034	61,185	61,329	61,627	60,706
4	34300	Prime Movers - General	583,630	586,089	587,928	590,632	592,813	595,040	596,485	597,620	598,157	599,292	601,546	603,999	609,373	595,585
5	34320	Prime Movers - Capital Spare Parts	155,186	155,376	155,522	155,772	155,975	156,192	177,559	187,798	194,047	200,721	206,134	197,120	192,834	176,172
6	34400	Generators	79,965	79,966	79,967	79,969	79,971	79,974	79,976	79,977	79,978	79,979	79,980	79,982	79,986	79,975
7	34500	Accessory Electric Equipment	79,037	79,018	78,998	78,980	78,961	78,943	78,923	78,902	78,880	78,858	78,836	78,815	78,799	78,919
8	34600	Miscellaneous Power Plant Equipment	11,127	11,119	11,110	11,102	11,093	11,085	11,076	11,068	11,059	11,051	11,042	11,033	11,025	11,076
9		<b>Total Riviera Beach Clean Energy Center</b>	<b>1,048,210</b>	<b>1,050,990</b>	<b>1,053,055</b>	<b>1,056,156</b>	<b>1,058,647</b>	<b>1,061,201</b>	<b>1,064,061</b>	<b>1,066,459</b>	<b>1,068,821</b>	<b>1,071,172</b>	<b>1,073,523</b>	<b>1,075,874</b>	<b>1,078,225</b>	<b>1,080,576</b>
10																
11		<b>Sanford Common</b>														
12	34100	Structures And Improvements	92,793	92,752	92,711	92,670	92,629	92,587	92,546	92,505	92,464	92,422	92,381	92,340	92,298	92,546
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	24,790	24,798	24,802	24,812	24,818	24,824	24,829	24,834	24,839	24,844	24,849	24,854	24,859	24,864
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	2,587	2,638	2,677	2,729	2,770	2,812	2,840	2,863	2,878	2,891	2,902	2,911	2,931	2,802
17	34500	Accessory Electric Equipment	13,704	13,685	13,665	13,646	13,626	13,606	13,585	13,563	13,541	13,518	13,495	13,472	13,450	13,581
18	34600	Miscellaneous Power Plant Equipment	2,442	2,439	2,437	2,434	2,431	2,428	2,425	2,422	2,420	2,417	2,414	2,411	2,408	2,425
19		<b>Total Sanford Common</b>	<b>185,237</b>	<b>185,233</b>	<b>185,211</b>	<b>185,210</b>	<b>185,194</b>	<b>185,177</b>	<b>185,162</b>	<b>185,147</b>	<b>185,132</b>	<b>185,117</b>	<b>185,102</b>	<b>185,087</b>	<b>185,072</b>	<b>185,086</b>
20																
21		<b>Sanford Unit 4</b>														
22	34100	Structures And Improvements	7,773	7,776	7,778	7,783	7,786	7,790	7,792	7,793	7,793	7,793	7,793	7,794	7,798	7,788
23	34200	Fuel Holders, Producers And Accessories	1,312	1,290	1,268	1,246	1,224	1,202	1,180	1,158	1,135	1,112	1,089	1,067	1,045	1,179
24	34300	Prime Movers - General	343,882	345,468	346,099	348,558	350,239	351,940	353,310	354,450	355,164	356,048	356,774	357,593	359,575	352,285
25	34320	Prime Movers - Capital Spare Parts	206,781	150,861	151,093	151,414	151,680	151,956	152,154	180,433	180,544	180,667	180,770	180,891	181,142	169,260
26	34400	Generators	38,904	38,901	38,891	38,881	38,866	38,853	38,872	38,858	38,838	38,818	38,796	38,776	38,779	38,853
27	34500	Accessory Electric Equipment	36,026	36,051	36,062	36,092	36,109	36,127	36,129	36,124	36,106	36,088	36,066	36,047	36,053	36,083
28	34600	Miscellaneous Power Plant Equipment	6,295	6,451	6,579	6,766	6,931	7,112	7,249	7,374	7,459	7,552	7,635	7,733	7,950	7,161
29		<b>Sanford Unit 4</b>	<b>640,973</b>	<b>586,799</b>	<b>588,369</b>	<b>590,750</b>	<b>592,855</b>	<b>595,010</b>	<b>596,686</b>	<b>626,190</b>	<b>627,038</b>	<b>628,078</b>	<b>628,923</b>	<b>629,903</b>	<b>632,342</b>	<b>612,609</b>
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7



FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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	Average
1		<b>Sanford Unit 5</b>														
2	34100	Structures And Improvements	7,500	7,498	7,496	7,494	7,493	7,491	7,489	7,487	7,486	7,484	7,482	7,480	7,479	7,489
3	34200	Fuel Holders, Producers And Accessories	582	546	510	473	437	401	364	328	292	255	219	183	146	364
4	34300	Prime Movers - General	340,537	340,403	340,228	340,145	340,018	339,902	339,723	339,526	339,268	339,074	339,828	340,655	342,730	340,157
5	34320	Prime Movers - Capital Spare Parts	257,912	258,071	258,194	258,359	258,493	258,627	258,722	258,800	258,848	258,901	258,991	259,080	259,259	258,635
6	34400	Generators	33,721	33,709	33,696	33,683	33,671	33,659	33,646	33,634	33,621	33,609	33,596	33,584	33,573	33,646
7	34500	Accessory Electric Equipment	32,378	32,307	32,235	32,164	32,093	32,022	31,949	31,876	31,803	31,729	31,684	31,637	31,620	31,961
8	34600	Miscellaneous Power Plant Equipment	42,172	42,262	42,343	42,477	42,606	42,759	42,885	43,007	43,096	43,199	43,296	43,406	43,657	42,859
9		<b>Total Sanford Unit 5</b>	714,803	714,796	714,702	714,796	714,810	714,860	714,779	714,658	714,414	714,252	715,096	716,025	718,464	715,112
10																
11		<b>Turkey Point Unit 5</b>														
12	34100	Structures And Improvements	364,901	364,931	364,954	365,057	365,156	365,280	365,378	365,467	365,516	365,579	365,633	365,708	365,941	365,346
13	34200	Fuel Holders, Producers And Accessories	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,701	12,701	12,701	12,702	12,702
14	34300	Prime Movers - General	407,734	407,436	407,091	406,830	406,530	406,240	405,967	405,671	405,294	404,917	404,517	404,259	404,324	405,908
15	34320	Prime Movers - Capital Spare Parts	251,146	251,409	251,617	251,892	252,119	252,347	252,518	252,665	252,768	252,868	252,953	253,038	253,184	252,348
16	34400	Generators	41,390	41,291	41,191	41,097	41,003	40,912	40,819	40,725	40,626	40,529	40,431	40,335	40,260	40,816
17	34500	Accessory Electric Equipment	56,121	56,109	56,096	56,087	56,076	56,066	56,054	56,042	56,027	56,013	55,998	55,983	55,975	56,050
18	34600	Miscellaneous Power Plant Equipment	13,980	13,968	13,955	13,944	13,932	13,921	13,910	13,898	13,886	13,874	13,861	13,849	13,840	13,909
19		<b>Total Turkey Point Unit 5</b>	1,147,973	1,147,846	1,147,606	1,147,608	1,147,518	1,147,468	1,147,347	1,147,170	1,146,818	1,146,481	1,146,095	1,145,874	1,146,225	1,147,079
20																
21		<b>West County Common</b>														
22	34100	Structures And Improvements	84,845	85,018	85,148	85,325	85,465	85,604	85,695	85,767	85,806	85,842	85,868	86,048	86,405	85,603
23	34200	Fuel Holders, Producers And Accessories	12,643	12,793	12,906	13,059	13,182	13,304	13,387	13,454	13,494	13,533	13,562	13,609	13,701	13,279
24	34300	Prime Movers - General	57,743	57,829	57,895	57,982	58,053	58,123	58,178	58,222	58,249	58,275	58,295	58,421	58,661	58,148
25	34320	Prime Movers - Capital Spare Parts	343,975	343,978	343,980	343,983	343,986	343,988	343,991	343,992	343,993	343,993	343,993	343,997	344,004	343,988
26	34500	Accessory Electric Equipment	13,626	13,627	13,625	13,627	13,625	13,623	13,616	13,607	13,594	13,581	13,566	13,578	13,618	13,609
27	34600	Miscellaneous Power Plant Equipment	2,455	2,458	2,461	2,464	2,467	2,470	2,472	2,474	2,475	2,476	2,476	2,482	2,492	2,471
28		<b>Total West County Common</b>	515,287	515,703	516,014	516,441	516,777	517,112	517,338	517,515	517,610	517,699	517,761	518,134	518,882	517,098
29																
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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	Month 13
1		<b>West County Unit 1</b>														
2	34100	Structures And Improvements	54,556	54,311	54,065	53,843	53,616	53,391	53,164	52,932	52,690	52,449	52,205	51,961	51,733	53,147
3	34200	Fuel Holders, Producers And Accessories	19,828	19,894	19,944	20,156	20,354	20,551	20,683	20,789	20,850	20,908	20,956	21,002	21,104	20,540
4	34300	Prime Movers - General	373,521	373,640	373,625	375,249	376,805	378,382	379,527	380,382	380,709	381,037	381,228	381,438	382,403	378,304
5	34320	Prime Movers - Capital Spare Parts	144,899	145,723	146,355	148,087	149,884	151,681	152,916	156,416	158,756	160,983	162,736	164,398	167,589	154,648
6	34400	Generators	38,877	38,612	38,346	38,090	37,875	37,660	37,429	37,191	36,941	36,690	36,436	36,181	35,940	37,405
7	34500	Accessory Electric Equipment	69,444	69,450	69,453	69,470	69,485	69,504	69,549	69,586	69,606	69,628	69,644	69,663	69,717	69,554
8	34600	Miscellaneous Power Plant Equipment	9,046	9,042	9,037	9,033	9,029	9,024	9,020	9,016	9,011	9,007	9,002	8,998	8,994	9,020
9		<b>Total West County Unit 1</b>	710,170	710,673	710,826	713,927	717,048	720,193	722,288	726,312	728,564	730,702	732,208	733,640	737,479	722,618
10																
11		<b>West County Unit 2</b>														
12	34100	Structures And Improvements	35,797	35,785	35,773	35,762	35,751	35,740	35,731	35,721	35,710	35,699	35,687	35,707	35,759	35,740
13	34200	Fuel Holders, Producers And Accessories	7,051	7,048	7,044	7,041	7,039	7,049	7,054	7,057	7,057	7,067	7,073	7,094	7,142	7,063
14	34300	Prime Movers - General	353,361	353,824	354,218	354,829	355,419	356,815	357,928	358,902	359,533	361,121	362,405	364,835	369,691	358,683
15	34320	Prime Movers - Capital Spare Parts	204,691	205,523	206,173	207,051	207,770	203,044	198,260	200,724	202,234	203,889	205,197	203,869	209,314	204,441
16	34400	Generators	47,926	47,821	47,715	47,611	47,507	47,403	47,298	47,192	47,086	46,979	46,873	46,810	46,790	47,309
17	34500	Accessory Electric Equipment	39,467	39,494	39,521	39,568	39,611	39,662	39,804	39,925	40,000	40,077	40,147	40,240	40,453	39,843
18	34600	Miscellaneous Power Plant Equipment	13,157	13,153	13,149	13,146	13,142	13,138	13,135	13,131	13,127	13,123	13,119	13,127	13,146	13,138
19		<b>Total West County Unit 2</b>	701,450	702,648	703,592	705,008	706,238	702,851	699,210	702,652	704,746	707,955	710,496	711,681	722,294	706,217
20																
21		<b>West County Unit 3</b>														
22	34100	Structures And Improvements	50,768	50,762	50,754	50,751	50,747	50,744	50,738	50,732	50,723	50,719	50,713	50,711	50,721	50,737
23	34200	Fuel Holders, Producers And Accessories	11,698	11,703	11,704	11,715	11,727	11,739	11,743	11,746	11,742	11,753	11,759	11,775	11,818	11,740
24	34300	Prime Movers - General	559,553	559,857	559,981	560,478	560,881	561,325	561,491	561,574	561,483	561,652	561,700	561,937	562,979	561,145
25	34320	Prime Movers - Capital Spare Parts	177,081	178,723	179,984	181,665	183,017	184,364	185,290	187,859	189,432	190,930	192,107	193,223	195,368	186,080
26	34400	Generators	87,388	87,668	87,876	88,163	88,389	88,614	88,760	88,875	88,934	89,009	89,027	89,062	89,156	88,531
27	34500	Accessory Electric Equipment	60,956	60,958	60,956	60,961	60,964	60,968	60,969	60,968	60,963	60,959	60,954	60,949	60,959	60,960
28	34600	Miscellaneous Power Plant Equipment	13,920	13,916	13,911	13,906	13,902	13,897	13,893	13,889	13,884	13,879	13,875	13,870	13,867	13,893
29		<b>Total West County Unit 3</b>	961,365	963,586	965,166	967,639	969,626	971,652	972,884	975,642	977,162	978,880	980,134	981,528	984,867	973,087
30																
31		<b>Other Minor Other Production</b>	93	93	93	93	93	93	93	93	93	92	92	92	92	93
32																
33		<b>TOTAL OTHER PRODUCTION</b>	16,752,313	16,689,801	16,715,382	16,771,119	16,737,567	16,752,402	16,750,223	16,809,533	16,840,257	16,877,888	16,965,214	17,000,192	17,148,637	16,831,679
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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	Month 13
1		TRANSMISSION <sup>(3)</sup>														
2		<b>Oil Backout Transmission</b>														
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	63,305	63,305	63,304	63,304	63,304	63,303	63,303	63,303	63,302	63,302	63,302	63,301	63,301	63,303
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		<b>Total Oil Backout Transmission</b>	214,019	214,019	214,019	214,018	214,018	214,018	214,017	214,017	214,017	214,017	214,016	214,016	214,016	214,017
11																
12		<b>All Other Transmission</b>														
13	35020	Easements	471,312	472,540	474,135	476,001	478,797	480,917	482,782	485,045	488,217	491,392	494,332	496,637	498,116	483,863
14	35200	Structures And Improvements	618,109	625,992	626,085	626,240	630,393	630,479	630,735	633,980	634,025	634,087	642,431	642,530	642,850	632,149
15	35300	Station Equipment	3,657,343	3,704,420	3,709,545	3,717,949	3,752,897	3,757,433	3,766,399	3,801,117	3,803,362	3,806,380	3,855,581	3,859,599	3,870,391	3,774,032
16	35310	Station Equipment - Step-Up Transformers	646,581	656,401	656,395	656,408	671,255	671,223	671,213	682,263	682,208	682,154	695,373	695,319	695,284	674,006
17	35400	Towers And Fixtures	2,045,381	2,046,326	2,046,754	2,227,281	2,227,624	2,227,958	2,269,447	2,269,934	2,270,113	2,270,324	2,277,539	2,323,129	2,213,265	2,213,265
18	35500	Poles And Fixtures	4,999,060	5,001,220	5,006,333	5,086,426	5,088,580	5,091,842	5,189,494	5,190,811	5,196,901	5,197,112	5,201,929	5,224,091	5,350,503	5,140,331
19	35600	Overhead Conductors And Devices	2,561,589	2,563,054	2,565,354	2,568,565	2,569,880	2,571,626	2,623,533	2,625,079	2,627,557	2,628,122	2,630,572	2,641,608	2,705,435	2,606,306
20	35700	Underground Conduit	137,876	137,876	137,876	137,875	137,875	137,874	137,907	137,907	137,906	137,905	137,905	137,909	137,946	137,895
21	35800	Underground Conductors And Devices	307,656	307,840	308,028	308,430	308,610	308,801	309,277	309,695	309,755	309,869	310,139	310,316	310,928	309,180
22	35900	Roads And Trails	139,039	139,038	139,039	139,041	139,042	139,044	139,048	139,052	139,054	139,057	139,061	139,065	139,074	139,050
23		<b>Total All-Other Transmission</b>	15,583,946	15,654,707	15,669,545	15,944,217	16,004,952	16,017,196	16,219,836	16,274,883	16,289,098	16,296,401	16,377,963	16,424,614	16,673,656	16,110,078
24																
25		<b>TOTAL TRANSMISSION</b>	15,797,965	15,868,726	15,883,563	16,158,235	16,218,970	16,231,214	16,433,854	16,488,900	16,503,115	16,510,418	16,591,979	16,638,630	16,887,671	16,324,095
26																
27		<b>DISTRIBUTION <sup>(3)</sup></b>														
28	36010	Easements	231	231	231	231	231	231	231	231	231	231	231	231	231	231
29	36100	Structures And Improvements	585,399	587,488	589,413	593,431	597,430	602,515	606,177	609,444	611,480	614,453	618,158	621,320	624,626	604,718
30	36200	Station Equipment	3,489,361	3,498,028	3,505,852	3,521,367	3,532,396	3,546,207	3,561,707	3,567,281	3,576,519	3,589,371	3,599,268	3,612,675	3,630,088	3,556,163
31	36290	Substation Equipment - LMS	2,814	2,686	2,482	2,210	2,128	2,005	1,923	1,633	1,511	1,377	1,159	1,072	853	1,835
32	36410	Poles, Towers And Fixtures - Wood	2,386,343	2,395,463	2,402,449	2,412,650	2,419,550	2,426,660	2,433,780	2,440,763	2,447,874	2,453,593	2,458,223	2,463,400	2,469,503	2,431,558
33	36420	Poles, Towers And Fixtures - Concrete	2,587,599	2,597,453	2,605,152	2,616,108	2,623,047	2,630,261	2,637,441	2,644,092	2,651,141	2,656,893	2,661,226	2,666,255	2,671,941	2,634,508
34	36500	Overhead Conductors And Devices	5,545,645	5,564,567	5,578,446	5,600,242	5,614,646	5,629,264	5,643,831	5,658,208	5,672,571	5,683,558	5,692,022	5,701,637	5,713,343	5,638,306

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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	4,416,114	4,458,142	4,492,580	4,542,877	4,578,924	4,617,120	4,655,685	4,693,029	4,731,752	4,764,557	4,791,444	4,821,854	4,856,809	4,647,761
2	36670	Underground Conduit - Direct Buried	296,579	300,748	304,221	309,336	312,825	316,593	320,390	323,932	327,756	331,010	333,534	336,512	339,944	319,491
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	4,516,633	4,545,613	4,567,822	4,599,610	4,625,738	4,652,023	4,678,585	4,707,190	4,733,884	4,755,955	4,776,663	4,797,721	4,822,074	4,675,347
5	36770	Underground Conductors And Devices - Direct Buried	907,559	911,617	914,499	918,553	922,467	926,220	930,052	934,653	938,553	941,715	945,099	948,244	951,933	930,090
6	36800	Line Transformers	4,992,154	5,021,728	5,042,671	5,073,868	5,099,394	5,124,697	5,150,460	5,179,546	5,205,910	5,226,849	5,246,837	5,266,681	5,290,398	5,147,784
7	36910	Services - Overhead	504,280	506,431	507,895	509,988	511,980	513,883	515,825	518,175	520,163	521,754	523,441	524,998	526,831	515,819
8	36960	Services - Underground	2,809,134	2,842,572	2,869,684	2,909,348	2,937,381	2,967,203	2,997,430	3,026,833	3,057,606	3,083,599	3,104,618	3,128,538	3,156,164	2,991,547
9	37000	Meters	154,744	155,039	155,253	155,547	155,834	156,108	156,386	156,715	156,992	157,219	157,460	157,688	157,954	156,380
10	37010	Meters-AMI	1,034,805	1,041,664	1,046,109	1,052,906	1,059,484	1,065,656	1,071,974	1,079,769	1,086,014	1,090,804	1,095,991	1,100,821	1,106,768	1,071,751
11	37100	Installations On Customer Premises	166,058	167,760	168,966	170,600	172,157	173,625	175,099	176,826	178,270	179,445	180,693	181,865	183,232	174,969
12	37120	Residential Load Management	16,066	16,066	16,066	11,247	11,247	11,247	11,247	11,247	11,247	11,247	11,247	11,247	11,246	12,359
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	173,342	174,741	175,712	176,982	178,195	179,312	180,417	181,711	182,775	183,635	184,555	185,414	186,407	180,246
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	1,431,898	1,450,499	1,463,300	1,480,794	1,497,256	1,512,602	1,527,976	1,546,064	1,560,961	1,572,859	1,585,466	1,597,341	1,611,330	1,526,027
18																
19		TOTAL DISTRIBUTION	36,075,205	36,296,982	36,467,248	36,716,340	36,910,756	37,111,875	37,315,062	37,515,788	37,711,655	37,878,569	38,025,780	38,183,958	38,370,120	37,275,334
20																
21		BATTERY STORAGE														
22	38702	Structures And Improvements	1,201,932	1,201,932	1,201,932	1,201,932	1,473,551	1,473,551	1,473,551	1,700,189	1,700,189	1,700,189	1,733,016	1,733,016	1,733,016	1,502,154
23	38703	Energy Storage Equipment	1,558,686	1,559,741	1,563,813	1,564,868	1,890,053	1,891,108	1,892,163	2,163,671	2,164,726	2,165,781	2,206,009	2,207,064	2,208,119	1,925,831
24	38705	Collector System	20,538	20,538	20,538	20,538	24,603	24,603	24,603	27,994	27,994	27,994	28,485	28,485	28,485	25,031
25	38707	Inverters	160,969	160,969	160,969	160,969	190,537	190,537	190,537	220,143	220,143	220,143	224,431	224,431	224,431	196,093
26	38711	Miscellaneous Energy Storage Equipment	28,602	28,611	28,619	28,632	34,606	34,621	34,634	39,620	39,629	39,640	40,370	40,381	40,407	35,259
27																
28		TOTAL BATTERY STORAGE	2,970,727	2,971,791	2,975,872	2,976,940	3,613,350	3,614,420	3,615,488	4,151,618	4,152,682	4,153,747	4,232,312	4,233,378	4,234,459	3,684,368
29																
30		GENERAL PLANT														
31	39000	Structures And Improvements	1,232,634	1,243,486	1,255,474	1,261,749	1,270,171	1,278,195	1,285,326	1,289,131	1,294,028	1,298,002	1,301,603	1,307,288	1,318,565	1,279,666
32	39210	Automobiles	18,246	18,341	18,422	18,506	18,666	18,774	18,863	18,927	18,957	18,993	19,037	19,104	19,245	18,776
33	39220	Light Trucks	109,205	109,851	110,401	110,975	112,076	112,820	113,434	113,879	114,087	114,335	114,641	115,113	116,105	112,840
34	39230	Heavy Trucks	419,022	421,140	423,069	425,206	429,537	432,621	435,293	437,316	438,296	439,502	441,033	443,450	448,621	433,393

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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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	4,922	4,922	4,923	4,923	4,924	4,924	4,925	4,925	4,925	4,926	4,926	4,926	4,927	4,925
2	39270	Marine Equipment	477	486	494	504	522	535	547	555	559	565	571	581	604	539
3	39280	Transportation - Other	926	935	943	952	971	984	996	1,004	1,009	1,014	1,021	1,031	1,053	988
4	39290	Trailers	50,529	50,777	51,002	51,252	51,756	52,114	52,424	52,658	52,772	52,911	53,088	53,367	53,963	52,201
5	39610	Power Operated Equipment	7,314	7,362	7,406	7,455	7,554	7,625	7,686	7,732	7,754	7,782	7,817	7,872	7,990	7,642
6	39703	Communication Equipment - Fiber Optics	32,904	32,906	32,905	32,902	32,895	32,890	32,884	32,879	32,873	32,867	32,861	32,854	32,859	32,883
7																
8		TOTAL GENERAL PLANT	1,876,177	1,890,206	1,905,039	1,914,423	1,929,074	1,941,482	1,952,377	1,959,008	1,965,260	1,970,896	1,976,597	1,985,587	2,003,933	1,943,851
9																
10		TOTAL DEPRECIABLE PLANT BALANCE	96,272,968	96,907,740	97,146,059	97,758,135	99,044,391	99,311,946	99,748,481	101,004,126	101,254,079	101,494,340	102,278,817	102,570,911	103,344,242	99,856,634
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	707,221	707,665	708,010	708,291	708,366	708,501	708,637	708,908	709,043	709,203	709,272	708,433	710,935	708,653
18																
19		TOTAL INTANGIBLE PLANT	707,354	707,798	708,143	708,424	708,499	708,634	708,770	709,041	709,176	709,336	709,405	708,566	711,068	708,786
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	44	44	44	44	44	44	44	44	44	44	44	44	44	44
24	315	Computer Hardware And Communication Equipment - 7 Year	392	392	392	392	392	392	392	392	392	392	392	392	392	392
25	316	Miscellaneous Power Plant Equipment - 3 Year	204	204	65											36
26	316	Miscellaneous Power Plant Equipment -5 Year	722	642	630	630	630	630	630	630	630	630	630	630	630	638
27	316	Miscellaneous Power Plant Equipment -7 Year	8,431	8,431	8,382	8,275	8,266	8,230	8,230	8,230	8,181	8,181	8,181	8,181	8,175	8,260
28																
29		TOTAL STEAM PRODUCTION	10,433	10,354	10,153	9,982	9,972	9,936	9,936	9,936	9,887	9,887	9,887	9,887	9,881	10,010
30																
31																
32																
33																
34																

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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		<b>NUCLEAR PRODUCTION</b>														
2	324	Computer Hardware (324)	1,185	1,186	1,186	1,186	1,186	1,186	1,186	1,187	1,187	1,187	1,187	1,187	1,190	1,187
3	324	Computer Hardware - 3 Year	321	316	311	14	14	14	14	8	(0)	(0)	(0)	(0)	(0)	78
4	324	Computer Hardware - 5 Year	219	228	234	238	239	240	242	246	249	251	252	255	317	247
5	324	Computer Equipment (323)	665	665	665	665	665	665	665	665	664	664	664	664	664	665
6	324	Computer Software (324)	118,102	118,114	118,196	117,764	117,744	117,815	117,730	117,832	114,851	105,938	105,970	102,204	102,332	113,430
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	1,902	1,902	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,149	1,812
10	325	Miscellaneous Power Plant Equipment - 7 Year	77,236	75,867	70,481	69,662	67,900	67,176	66,141	65,950	65,588	65,200	63,398	62,564	62,443	67,662
11																
12		TOTAL NUCLEAR PRODUCTION	199,502	198,148	192,804	191,259	189,478	188,827	187,709	187,618	184,270	174,971	173,202	168,605	167,967	184,951
13																
14		<b>SOLAR PRODUCTION</b>														
15	338	Computer Hardware - 3 Year	140	140	140	119	119	72	72	60	60	60	60	57	57	89
16	338	Computer Hardware and Miscellaneous Power Equipment - 5 Year	1,354	1,358	1,360	1,361	1,362	1,362	1,363	1,364	1,364	1,364	1,365	1,365	1,369	1,362
17	338	Computer Hardware, Software, and Miscellaneous Power Equipment - 7 Year	7,638	7,628	7,623	7,590	7,579	7,580	6,475	6,476	6,473	6,473	6,474	6,244	6,153	6,954
18																
19		TOTAL SOLAR PRODUCTION	9,132	9,126	9,123	9,070	9,059	9,014	7,910	7,899	7,897	7,897	7,898	7,666	7,579	8,405
20																
21		<b>OTHER PRODUCTION</b>														
22	345	Computer Hardware - 3 Year	417	401	398	223	77	65	60	26	16	14	7	(0)	(0)	131
23	345	Computer Hardware - 5 Year	2,917	2,916	2,615	1,983	1,992	1,992	1,992	1,159	1,159	492	491	480	481	1,590
24	345	Computer Hardware, Software, and Communication Equipment - 7 Year	89,021	88,416	88,420	88,394	88,395	88,396	88,396	87,823	87,824	87,825	87,825	87,825	87,832	88,184
25	345	Computer Hardware (343)	9,711	9,715	9,717	9,719	9,719	9,720	9,720	9,721	9,722	9,722	9,722	9,723	9,728	9,720
26	345	Computer Hardware (345)	43	43	43	43	43	43	43	43	43	43	43	43	43	43
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	1,266	1,218	983	919	908	908	811	811	811	746	700	700	518	876
30	346	Miscellaneous Power Plant Equipment - 7 Year	30,477	30,400	27,264	26,826	26,674	26,418	26,324	26,064	23,237	23,075	21,554	21,500	21,417	25,479
31																
32		TOTAL OTHER PRODUCTION	180,839	180,096	176,427	175,095	174,795	174,528	174,431	172,635	169,800	168,904	167,329	167,257	167,005	173,011
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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

(\$000)

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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	255	213	204	187	99	101	62	51	39	24	8	(0)	(0)	96
3	351	Computer Hardware - 5 Year	8,260	6,286	5,558	5,522	5,329	5,289	5,216	4,624	4,618	4,580	4,574	4,564	4,554	5,306
4	351	Computer Software And Communication Equipment - 7 Year	229,064	230,748	231,791	232,882	233,155	233,446	233,717	234,458	235,022	235,008	234,895	235,160	260,853	235,400
5	351	Communications Equipment (353)	29,695	29,763	29,814	29,855	29,865	29,882	29,900	29,935	29,959	29,980	29,989	30,003	30,332	29,921
6	351	Fiber Optics	61,044	61,865	62,401	62,792	62,878	63,006	63,130	63,346	63,481	63,584	63,625	63,687	68,085	63,302
7																
8		TOTAL TRANSMISSION	328,317	328,874	329,768	331,238	331,327	331,725	332,026	332,413	333,118	333,175	333,091	333,413	363,823	334,024
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	333	316	291	267	215	204	151	128	116	64	7	(0)	(0)	161
13	363	Computer Hardware - 5 Year	437	437	437	437	437	437	437	437	437	437	437	437	437	437
14	363	Computer Software And Communication Equipment - 7 Year	361,890	358,549	355,676	354,399	354,326	354,570	354,444	350,621	349,601	349,192	349,210	346,142	352,265	353,145
15	363	Communications Equipment (362)	35,189	35,190	35,190	35,190	35,190	35,190	35,190	35,190	35,191	35,191	35,191	35,191	35,191	35,190
16	363	Fiber Optics	144,421	144,423	144,424	144,425	144,425	144,426	144,426	144,426	144,427	144,427	144,427	144,427	144,430	144,426
17																
18		TOTAL DISTRIBUTION	542,266	538,910	536,014	534,714	534,589	534,823	534,645	530,799	529,767	529,307	529,267	526,192	532,319	533,355
19																
20		<u>BATTERY STORAGE</u>														
21	387	Computer Hardware - 3 Year	6	6	6											1
22	387	Computer Hardware - 5 Year	196	197	197	198	198	198	198	198	198	198	198	198	199	198
23	387	Computer Software And Miscellaneous Storage Equipment - 7 Year	4,661	4,681	4,696	4,713	10,640	10,656	10,669	10,684	10,695	10,706	10,715	10,706	10,748	8,844
24																
25		TOTAL BATTERY STORAGE	4,863	4,883	4,899	4,911	10,838	10,854	10,867	10,882	10,893	10,904	10,913	10,904	10,946	9,043
26																
27		<u>GENERAL PLANT</u>														
28	390	Leasehold Improvements	45	45	45	45	45	45	45	45	45	45	45	45	45	45
29	391	Office Furniture/Equipment And Mailing Equipment - 7 Year	119,510	119,844	119,460	118,711	118,946	118,144	118,785	119,322	119,267	119,702	119,339	118,121	119,982	119,164
30	391	Office Accessories	22,026	22,319	23,012	23,625	24,093	24,984	25,419	25,843	26,238	26,604	27,090	27,670	29,131	25,235
31	393	Stores Equipment	17,530	17,749	18,153	18,475	18,753	19,278	19,491	19,612	19,841	20,026	20,316	20,651	21,545	19,340
32	394	Tools And Shop Equipment	166,454	168,560	172,842	169,861	171,896	176,551	179,048	181,592	183,898	186,007	188,794	192,052	200,197	179,827
33	395	Laboratory Equipment	18,350	18,266	17,613	17,501	17,643	17,995	18,140	18,121	18,157	18,091	18,194	18,348	18,909	18,102
34	397	Computer Hardware - 3 Year	8,670	8,610	8,420	8,448	8,416	8,383	8,283	8,147	8,111	7,999	7,856	7,788	7,788	8,225

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

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 <sup>(1)</sup>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			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 EOCR Software & Equipment - 5 Year	298,921	299,150	273,684	273,043	272,936	273,615	274,450	276,218	277,395	278,158	278,644	279,322	308,964	281,884
2	397	Computer Software, Software as a Service and Communication Equipment - 7 Year	1,820,431	1,604,624	1,614,914	1,627,064	1,625,184	1,632,891	1,641,149	1,654,079	1,662,280	1,671,692	1,675,652	1,669,890	1,865,305	1,674,243
3	397	Computer Software and Software as a Service - 20 Year	416,932	1,013,230	1,015,582	1,017,385	1,017,859	1,036,452	1,037,207	1,038,973	1,040,161	1,129,416	1,135,829	1,141,026	1,162,155	1,015,554
4	398	Miscellaneous Equipment	184,727	185,663	181,553	183,188	185,132	188,509	190,152	191,624	192,924	193,351	194,214	195,462	200,166	189,744
5																
6		TOTAL GENERAL PLANT	3,073,597	3,458,059	3,445,276	3,457,347	3,460,905	3,496,846	3,512,169	3,533,575	3,548,317	3,651,091	3,665,971	3,670,375	3,934,186	3,531,363
7																
8		TOTAL AMORTIZABLE PLANT	5,056,304	5,436,248	5,412,607	5,422,039	5,429,462	5,465,186	5,478,463	5,494,797	5,503,125	5,595,473	5,606,963	5,602,866	5,904,774	5,492,947
9																
10		OTHER ITEMS														
11																
12	Various	Asset Retirement Obligation	99,574	99,612	99,651	99,689	99,728	99,767	99,805	99,844	99,883	99,921	99,960	99,998	100,037	99,805
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 Reclass	159,620	159,475	159,330	159,185	159,040	158,895	158,751	158,606	158,461	158,316	158,171	158,026	157,882	158,751
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	479,741	479,635	479,529	479,422	479,316	479,210	479,104	478,997	478,891	478,785	478,679	478,573	478,467	479,104
19																
20		NON-DEPRECIABLE PROPERTY <sup>(2)</sup>	2,638,518	2,639,966	2,640,087	2,640,367	2,640,456	2,653,034	2,660,590	2,660,666	2,660,740	2,667,015	2,667,080	2,667,087	2,667,098	2,654,054
21																
22		TOTAL PLANT BALANCE	104,447,531	105,463,588	105,678,282	106,299,964	107,593,626	107,909,375	108,366,637	109,638,587	109,896,835	110,235,613	111,031,539	111,319,435	112,394,581	108,482,738

<sup>(1)</sup> 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.

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

<sup>(3)</sup> 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)

(\$000)

Type of Data Shown:

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

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

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

X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>STEAM PRODUCTION</b>							
5		<b>Gulf Clean Energy Center Common</b>							
6	31100	Structures And Improvements	3,764	6,465	(242)	0	(174)	9,814	6,738
7	31200	Boiler Plant Equipment	161,402	3,373	(153)	0	0	164,622	163,013
8	31400	Turbogenerator Units	23,649	931	(25)	0	(1)	24,554	24,101
9	31500	Accessory Electric Equipment	60,144	3,511	(4)	0	0	63,652	61,897
10	31600	Miscellaneous Power Plant Equipment	2,605	736	0	0	(29)	3,312	2,946
11		<b>Total Gulf Clean Energy Center Common</b>	251,564	15,016	(423)	0	(203)	265,954	258,695
12									
13		<b>Gulf Clean Energy Center Unit 4</b>							
14	31100	Structures And Improvements	110	3	0	0	0	113	112
15	31200	Boiler Plant Equipment	26,051	2,036	(18)	0	0	28,069	27,059
16	31400	Turbogenerator Units	11,483	930	0	0	0	12,412	11,947
17	31500	Accessory Electric Equipment	3,365	213	0	0	0	3,578	3,472
18		<b>Total Gulf Clean Energy Center Unit 4</b>	41,009	3,182	(18)	0	0	44,173	42,590
19									
20		<b>Gulf Clean Energy Center Unit 5</b>							
21	31100	Structures And Improvements	20	1	0	0	0	21	21
22	31200	Boiler Plant Equipment	24,422	1,727	(28)	0	0	26,121	25,271
23	31400	Turbogenerator Units	10,861	1,230	0	0	0	12,091	11,475
24	31500	Accessory Electric Equipment	3,891	240	0	0	0	4,132	4,012
25		<b>Total Gulf Clean Energy Center Unit 5</b>	39,194	3,198	(28)	0	0	42,364	40,778
26									
27		<b>Gulf Clean Energy Center Unit 6</b>							
28	31100	Structures And Improvements	0	0	0	0	0	0	0
29	31200	Boiler Plant Equipment	58,272	8,154	(129)	0	(3)	66,294	62,281
30	31400	Turbogenerator Units	(33,193)	1,703	(12,766)	0	(337)	(44,592)	(34,132)
31	31500	Accessory Electric Equipment	19,498	1,759	(7)	0	0	21,250	20,374
32	31600	Miscellaneous Power Plant Equipment	89	16	0	0	0	105	97
33		<b>Total Gulf Clean Energy Center Unit 6</b>	44,666	11,632	(12,902)	0	(339)	43,057	48,621
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Gulf Clean Energy Center Unit 7</b>							
2	31200	Boiler Plant Equipment	57,872	6,676	(962)	0	(650)	62,936	60,470
3	31400	Turbogenerator Units	45,150	4,695	(1,664)	0	(1,746)	46,435	46,183
4	31500	Accessory Electric Equipment	19,912	1,157	0	0	(50)	21,019	20,464
5	31600	Miscellaneous Power Plant Equipment	(339)	24	0	0	(1)	(315)	(327)
6		<b>Total Gulf Clean Energy Center Unit 7</b>	122,596	12,552	(2,626)	0	(2,447)	130,075	126,789
7									
8		<b>Scherer Common</b>							
9	31100	Structures And Improvements	11,420	1,308	(31)	0	(46)	12,651	12,026
10	31200	Boiler Plant Equipment	20,328	1,805	(121)	0	(52)	21,959	21,142
11	31400	Turbogenerator Units	1,357	42	0	0	(0)	1,399	1,378
12	31500	Accessory Electric Equipment	970	89	(5)	0	(7)	1,048	1,009
13	31600	Miscellaneous Power Plant Equipment	2,327	329	(4)	0	(121)	2,531	2,426
14		<b>Total Scherer Common</b>	36,401	3,573	(160)	0	(227)	39,588	37,980
15									
16		<b>Scherer Unit 3</b>							
17	31100	Structures And Improvements	18,343	538	0	0	0	18,881	18,612
18	31200	Boiler Plant Equipment	115,181	6,526	(430)	0	0	121,276	118,229
19	31400	Turbogenerator Units	30,894	1,137	(8)	0	0	32,023	31,459
20	31500	Accessory Electric Equipment	7,189	328	(110)	0	0	7,407	7,298
21	31600	Miscellaneous Power Plant Equipment	559	20	(1)	0	0	578	569
22		<b>Total Scherer Unit 3</b>	172,167	8,549	(549)	0	0	180,166	176,167
23									
24		<b>Manatee Common</b>							
25	31100	Structures And Improvements	37,665	924	(3,027)	0	0	35,563	36,618
26	31200	Boiler Plant Equipment	5,349	167	(30)	0	0	5,487	5,418
27	31400	Turbogenerator Units	10,047	259	0	0	0	10,306	10,177
28	31500	Accessory Electric Equipment	8,688	184	(19)	0	0	8,853	8,771
29	31600	Miscellaneous Power Plant Equipment	215	3	(131)	0	0	87	151
30		<b>Total Manatee Common</b>	61,966	1,537	(3,208)	0	0	60,295	61,135
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Manatee Unit 1</b>							
2	31100	Structures And Improvements	6,150	131	(9)	0	0	6,272	6,211
3	31200	Boiler Plant Equipment	148,108	3,249	(117)	0	0	151,240	149,674
4	31400	Turbogenerator Units	49,317	1,345	(1,424)	0	0	49,239	49,280
5	31500	Accessory Electric Equipment	11,379	419	(88)	0	0	11,710	11,545
6	31600	Miscellaneous Power Plant Equipment	3,053	69	(26)	0	0	3,096	3,074
7		<b>Total Manatee Unit 1</b>	218,007	5,214	(1,664)	0	0	221,556	219,783
8									
9		<b>Manatee Unit 2</b>							
10	31100	Structures And Improvements	4,559	98	(9)	0	0	4,649	4,604
11	31200	Boiler Plant Equipment	147,521	3,266	(150)	0	0	150,637	149,079
12	31400	Turbogenerator Units	60,178	1,465	(144)	0	0	61,498	60,838
13	31500	Accessory Electric Equipment	10,006	336	(59)	0	0	10,283	10,145
14	31600	Miscellaneous Power Plant Equipment	2,459	61	(25)	0	0	2,495	2,477
15		<b>Total Manatee Unit 2</b>	224,722	5,226	(387)	0	0	229,561	227,142
16									
17		<b>Plant Daniel Common</b>							
18	31100	Structures And Improvements	(28,014)	1,550	0	0	0	(26,465)	(27,239)
19	31200	Boiler Plant Equipment	(159,186)	7,735	0	0	0	(151,451)	(155,318)
20	31400	Turbogenerator Units	(866)	120	0	0	0	(746)	(806)
21	31500	Accessory Electric Equipment	(16,784)	685	0	0	0	(16,099)	(16,442)
22	31600	Miscellaneous Power Plant Equipment	(1,193)	100	0	0	0	(1,093)	(1,143)
23		<b>Total Plant Daniel Common</b>	(206,044)	10,190	0	0	0	(195,854)	(200,949)
24									
25		<b>Plant Daniel Unit 1</b>							
26	31100	Structures And Improvements	567	283	0	0	0	850	708
27	31200	Boiler Plant Equipment	(90,635)	4,901	0	0	0	(85,734)	(88,185)
28	31400	Turbogenerator Units	(8,523)	796	0	0	0	(7,727)	(8,125)
29	31500	Accessory Electric Equipment	(2,711)	450	0	0	0	(2,261)	(2,486)
30	31600	Miscellaneous Power Plant Equipment	(571)	20	0	0	0	(551)	(561)
31		<b>Total Plant Daniel Unit 1</b>	(101,873)	6,449	0	0	0	(95,423)	(98,648)
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Plant Daniel Unit 2</b>							
2	31100	Structures And Improvements	815	295	0	0	0	1,110	963
3	31200	Boiler Plant Equipment	(68,817)	3,568	0	0	0	(65,249)	(67,033)
4	31400	Turbogenerator Units	(19,454)	1,075	0	0	0	(18,379)	(18,917)
5	31500	Accessory Electric Equipment	(1,215)	416	0	0	0	(799)	(1,007)
6	31600	Miscellaneous Power Plant Equipment	(395)	13	0	0	0	(382)	(388)
7		<b>Total Plant Daniel Unit 2</b>	<b>(89,066)</b>	<b>5,367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(83,699)</b>	<b>(86,382)</b>
8									
9		<b>Plant Crist Units 4 - 7 and Common <sup>(2)</sup></b>							
10	31100	Structures And Improvements	(158)	11	0	0	0	(147)	(153)
11	31200	Boiler Plant Equipment	(350,390)	23,830	0	0	0	(326,560)	(338,475)
12	31400	Turbogenerator Units	(104)	7	0	0	0	(97)	(101)
13	31500	Accessory Electric Equipment	(27)	2	0	0	0	(26)	(27)
14	31600	Miscellaneous Power Plant Equipment	(503)	34	0	0	0	(469)	(486)
15		<b>Total Plant Crist Units 4 - 7 and Common</b>	<b>(351,183)</b>	<b>23,884</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(327,299)</b>	<b>(339,241)</b>
16									
17		<b>Martin Unit 1, Unit 2, and Common <sup>(2)</sup></b>							
18	31100	Structures And Improvements	(19,647)	1,423	0	0	0	(18,224)	(18,936)
19	31200	Boiler Plant Equipment	(149,708)	10,690	0	0	0	(139,017)	(144,362)
20	31400	Turbogenerator Units	(66,198)	5,035	0	0	0	(61,163)	(63,680)
21	31500	Accessory Electric Equipment	(13,309)	968	0	0	0	(12,342)	(12,826)
22	31600	Miscellaneous Power Plant Equipment	(3,635)	267	0	0	0	(3,368)	(3,502)
23		<b>Total Martin Unit 1, Unit 2, and Common</b>	<b>(252,497)</b>	<b>18,383</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(234,114)</b>	<b>(243,306)</b>
24									
25		<b>St. Johns River Power Plant <sup>(2)</sup></b>							
26	31100	Structures And Improvements	(8,024)	1,237	0	0	0	(6,787)	(7,405)
27	31200	Boiler Plant Equipment	(55,256)	9,488	0	0	0	(45,768)	(50,512)
28	31400	Turbogenerator Units	(14,366)	2,210	0	0	0	(12,156)	(13,261)
29	31500	Accessory Electric Equipment	(5,225)	821	0	0	0	(4,403)	(4,814)
30	31600	Miscellaneous Power Plant Equipment	(876)	135	0	0	0	(741)	(808)
31		<b>Total St. Johns River Power Plant</b>	<b>(83,746)</b>	<b>13,892</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(69,854)</b>	<b>(76,800)</b>
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Scherer Unit 4 <sup>(2)</sup></b>							
2	31100	Structures And Improvements	(82,132)	5,765	0	0	0	(76,367)	(79,250)
3	31200	Boiler Plant Equipment	(401,660)	27,908	0	0	0	(373,752)	(387,706)
4	31400	Turbogenerator Units	(46,609)	3,589	0	0	0	(43,020)	(44,814)
5	31500	Accessory Electric Equipment	(26,575)	1,916	0	0	0	(24,659)	(25,617)
6	31600	Miscellaneous Power Plant Equipment	(3,783)	286	0	0	0	(3,496)	(3,640)
7		<b>Total Scherer Unit 4</b>	<b>(560,759)</b>	<b>39,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(521,295)</b>	<b>(541,027)</b>
8									
9		<b>Other Steam Production</b>	<b>3,531</b>	<b>0</b>	<b>(118)</b>	<b>0</b>	<b>0</b>	<b>3,413</b>	<b>3,472</b>
10									
11		<b>Surplus Flowback</b>	<b>(97,057)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(97,057)</b>	<b>(97,057)</b>
12									
13		<b>TOTAL STEAM PRODUCTION</b>	<b>(526,401)</b>	<b>187,310</b>	<b>(22,083)</b>	<b>0</b>	<b>(3,217)</b>	<b>(364,391)</b>	<b>(440,257)</b>
14									
15		<b>NUCLEAR PRODUCTION</b>							
16		<b>St. Lucie Common</b>							
17	32100	Structures And Improvements	245,281	8,559	(2,139)	0	(559)	251,142	248,281
18	32200	Reactor Plant Equipment	41,713	1,399	0	0	(158)	42,955	42,371
19	32300	Turbogenerator Units	(2,495)	1,566	(727)	0	(633)	(2,288)	(2,321)
20	32400	Accessory Electric Equipment	23,419	578	0	0	0	23,996	23,708
21	32500	Miscellaneous Power Plant Equipment	1,422	631	0	0	0	2,052	1,736
22		<b>Total St. Lucie Common</b>	<b>309,340</b>	<b>12,733</b>	<b>(2,866)</b>	<b>0</b>	<b>(1,350)</b>	<b>317,856</b>	<b>313,775</b>
23									
24		<b>St. Lucie Unit 1</b>							
25	32100	Structures And Improvements	120,696	5,066	(3,385)	0	(1,624)	120,752	120,587
26	32200	Reactor Plant Equipment	457,160	22,467	(12,785)	0	(1,090)	465,752	461,417
27	32300	Turbogenerator Units	183,427	14,030	187	0	(1,185)	196,460	189,864
28	32400	Accessory Electric Equipment	74,216	4,018	(773)	0	(1,673)	75,788	74,852
29	32500	Miscellaneous Power Plant Equipment	9,748	484	(49)	0	(20)	10,163	9,955
30		<b>Total St. Lucie Unit 1</b>	<b>845,247</b>	<b>46,066</b>	<b>(16,805)</b>	<b>0</b>	<b>(5,593)</b>	<b>868,916</b>	<b>856,676</b>
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>St. Lucie Unit 2</b>							
2	32100	Structures And Improvements	167,416	5,512	(2,359)	0	(462)	170,106	168,792
3	32200	Reactor Plant Equipment	570,808	26,243	(7,700)	0	(1,953)	587,397	579,168
4	32300	Turbogenerator Units	107,179	9,071	313	0	(359)	116,203	111,715
5	32400	Accessory Electric Equipment	109,810	3,612	(1,778)	0	(26)	111,618	110,719
6	32500	Miscellaneous Power Plant Equipment	12,657	515	(482)	0	(13)	12,678	12,670
7		<b>Total St. Lucie Unit 2</b>	<b>967,870</b>	<b>44,953</b>	<b>(12,006)</b>	<b>0</b>	<b>(2,813)</b>	<b>998,003</b>	<b>983,064</b>
8									
9		<b>Turkey Point Common</b>							
10	32100	Structures And Improvements	267,067	15,547	(2,744)	0	(2,726)	277,144	272,128
11	32200	Reactor Plant Equipment	69,081	4,864	(415)	0	(857)	72,673	70,830
12	32300	Turbogenerator Units	14,670	2,107	0	0	(1,062)	15,715	15,233
13	32400	Accessory Electric Equipment	45,523	1,009	0	0	(0)	46,532	46,028
14	32500	Miscellaneous Power Plant Equipment	26,444	2,259	(19)	0	(134)	28,549	27,478
15		<b>Total Turkey Point Common</b>	<b>422,786</b>	<b>25,785</b>	<b>(3,178)</b>	<b>0</b>	<b>(4,779)</b>	<b>440,613</b>	<b>431,697</b>
16									
17		<b>Turkey Point Unit 3</b>							
18	32100	Structures And Improvements	90,041	5,232	(2,721)	0	(73)	92,479	91,267
19	32200	Reactor Plant Equipment	341,997	20,541	(8,516)	0	(906)	353,115	347,560
20	32300	Turbogenerator Units	277,468	23,024	(22,687)	0	(43)	277,762	277,634
21	32400	Accessory Electric Equipment	95,677	3,687	(2,199)	0	(110)	97,055	96,371
22	32500	Miscellaneous Power Plant Equipment	3,944	508	0	0	(10)	4,442	4,193
23		<b>Total Turkey Point Unit 3</b>	<b>809,127</b>	<b>52,992</b>	<b>(36,123)</b>	<b>0</b>	<b>(1,142)</b>	<b>824,854</b>	<b>817,025</b>
24									
25		<b>Turkey Point Unit 4</b>							
26	32100	Structures And Improvements	82,488	3,782	(1,708)	0	(503)	84,058	83,191
27	32200	Reactor Plant Equipment	304,367	17,246	(940)	0	(1,737)	318,936	311,585
28	32300	Turbogenerator Units	291,304	21,064	(9,671)	0	(515)	302,182	296,580
29	32400	Accessory Electric Equipment	139,610	4,173	(605)	0	(342)	142,837	141,196
30	32500	Miscellaneous Power Plant Equipment	6,281	473	(17)	0	(5)	6,732	6,505
31		<b>Total Turkey Point Unit 4</b>	<b>824,049</b>	<b>46,738</b>	<b>(12,941)</b>	<b>0</b>	<b>(3,103)</b>	<b>854,744</b>	<b>839,057</b>
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Surplus Flowback</b>	(1,271,451)	0	0	0	0	(1,271,451)	(1,271,451)
2									
3		TOTAL NUCLEAR PRODUCTION	2,906,967	229,268	(83,919)	0	(18,781)	3,033,536	2,969,843
4									
5		<b>SOLAR PRODUCTION <sup>(3)</sup></b>							
6		<b>Solar Plant</b>							
7	33802	Structures And Improvements	197,506	63,399	(16)	0	(322)	260,566	228,317
8	33804	Solar Panels	831,203	204,432	(10)	0	(944)	1,034,682	930,878
9	33805	Collector System	152,107	40,686	0	0	(196)	192,597	171,932
10	33806	Generator Step-Up Transformers	10,298	4,190	0	0	(24)	14,464	12,327
11	33807	Inverters	107,205	24,647	0	0	(84)	131,769	119,319
12	33808	Other Accessory Electric Equipment	20,900	6,831	(119)	0	(36)	27,576	24,163
13		<b>Total Solar Plant</b>	1,319,220	344,185	(145)	0	(1,606)	1,661,653	1,486,935
14									
15		<b>Interstate Solar</b>							
16	33802	Structures And Improvements	2,111	304	0	0	(0)	2,415	2,263
17	33804	Solar Panels	24,827	2,072	0	0	(1)	26,898	25,862
18	33805	Collector System	1,317	196	0	0	(0)	1,513	1,415
19	33807	Inverters	683	100	0	0	(0)	783	733
20	33808	Other Accessory Electric Equipment	(17)	8	(46)	0	(0)	(55)	(36)
21		<b>Total Interstate Solar</b>	28,921	2,680	(46)	0	(1)	31,553	30,237
22									
23		<b>Babcock Ranch Solar</b>							
24	33802	Structures And Improvements	2,451	237	0	0	(0)	2,689	2,570
25	33804	Solar Panels	31,263	2,877	0	0	(1)	34,139	32,701
26	33805	Collector System	3,308	318	0	0	(0)	3,626	3,467
27	33807	Inverters	3,614	343	0	0	(0)	3,957	3,786
28	33808	Other Accessory Electric Equipment	41	4	0	0	(0)	45	43
29		<b>Total Babcock Ranch Solar</b>	40,677	3,781	0	0	(1)	44,456	42,567
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Southfork Solar</b>							
2	33802	Structures And Improvements	2,333	337	0	0	0	2,670	2,501
3	33804	Solar Panels	12,759	1,849	0	0	0	14,608	13,684
4	33805	Collector System	1,997	280	0	0	0	2,277	2,137
5	33807	Inverters	2,154	308	0	0	0	2,462	2,308
6	33808	Other Accessory Electric Equipment	144	20	0	0	0	165	155
7		<b>Total Southfork Solar</b>	19,388	2,794	0	0	0	22,181	20,785
8									
9		<b>Desoto Solar</b>							
10	33802	Structures And Improvements	2,707	157	0	0	0	2,865	2,786
11	33804	Solar Panels	64,120	3,415	0	0	0	67,535	65,827
12	33805	Collector System	4,850	270	0	0	0	5,120	4,985
13	33807	Inverters	6,772	380	0	0	0	7,151	6,962
14	33808	Other Accessory Electric Equipment	3,251	252	(4)	0	(81)	3,417	3,339
15		<b>Total Desoto Solar</b>	81,700	4,474	(4)	0	(81)	86,088	83,898
16									
17		<b>C &amp; I Solar Partnership</b>							
18	33804	Solar Panels	3,745	390	0	0	0	4,134	3,939
19	33805	Collector System	1,551	133	0	0	0	1,684	1,617
20	33807	Inverters	452	39	0	0	0	490	471
21		<b>Total C &amp; I Solar Partnership</b>	5,747	561	0	0	0	6,309	6,028
22									
23		<b>Martin Solar Energy Center <sup>(2)</sup></b>							
24	33802	Structures And Improvements	(11,209)	697	0	0	0	(10,512)	(10,861)
25	33804	Solar Panels	(215,178)	13,379	0	0	0	(201,799)	(208,488)
26	33808	Other Accessory Electric Equipment	(2,346)	146	0	0	0	(2,200)	(2,273)
27		<b>Total Martin Solar Energy Center</b>	(228,733)	14,222	0	0	0	(214,511)	(221,622)
28									
29		<b>Surplus Flowback</b>	(83,955)	0	0	0	0	(83,955)	(83,955)
30									
31		<b>TOTAL SOLAR PRODUCTION</b>	1,182,965	372,696	(196)	0	(1,690)	1,553,775	1,364,873
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>OTHER RENEWABLE PRODUCTION</b>							
2		<b>Perdido LFG Units 1 and 2</b>							
3	33902	Structures And Improvements	838	52	0	0	0	890	864
4	33903	Fuel Holders	526	33	0	0	0	560	543
5	33904	Boilers	2,598	158	0	0	0	2,756	2,677
6	33908	Other Accessory Electric Equipment	666	48	0	0	0	714	690
7	33912	Miscellaneous Power Plant Equipment	54	2	0	0	0	56	55
8		<b>Total Perdido LFG Units 1 and 2</b>	4,682	293	0	0	0	4,975	4,829
9									
10		<b>Okeechobee Hydrogen Plant Pilot</b>							
11	33902	Structures And Improvements	695	242	0	0	(2)	935	815
12	33903	Fuel Holders	3,490	1,271	0	0	(11)	4,750	4,119
13	33908	Other Accessory Electric Equipment	677	309	0	0	(3)	983	829
14	33912	Miscellaneous Power Plant Equipment	161	20	0	0	(0)	180	170
15		<b>Total Okeechobee Hydrogen Plant Pilot</b>	5,022	1,841	0	0	(16)	6,848	5,933
16									
17		<b>Perdido RNG</b>							
18	33902	Structures And Improvements	0	53	0	0	0	53	4
19	33903	Fuel Holders	0	33	0	0	0	33	3
20	33908	Other Accessory Electric Equipment	0	49	0	0	0	49	4
21		<b>Total Perdido RNG</b>	0	136	0	0	0	136	10
22									
23		<b>Surplus Flowback</b>	(1,740)	0	0	0	0	(1,740)	(1,740)
24									
25		<b>TOTAL OTHER RENEWABLE PRODUCTION</b>	7,964	2,271	0	0	(16)	10,219	9,033
26									
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>OTHER PRODUCTION</b>							
2		<b>Cape Canaveral Combined Cycle</b>							
3	34100	Structures And Improvements	22,815	2,043	(505)	0	(413)	23,940	23,431
4	34200	Fuel Holders, Producers And Accessories	16,351	1,213	(13)	0	(5)	17,546	16,950
5	34300	Prime Movers - General	70,679	12,025	(5,973)	0	(3,811)	72,921	72,334
6	34320	Prime Movers - Capital Spare Parts	(8,678)	14,091	(52,438)	0	23,641	(23,384)	(18,051)
7	34400	Generators	17,565	1,777	(635)	0	(559)	18,147	17,809
8	34500	Accessory Electric Equipment	37,098	2,758	(175)	0	(12)	39,668	38,385
9	34600	Miscellaneous Power Plant Equipment	937	467	(288)	0	(1,427)	(312)	327
10		<b>Total Cape Canaveral Combined Cycle</b>	156,767	34,374	(60,027)	0	17,412	148,527	151,184
11									
12		<b>Dania Beach Energy Center</b>							
13	34100	Structures And Improvements	25,264	2,536	0	0	(30)	27,770	26,511
14	34200	Fuel Holders, Producers And Accessories	10,047	833	0	0	(4)	10,876	10,460
15	34300	Prime Movers - General	75,690	14,713	(112)	0	(229)	90,062	82,845
16	34320	Prime Movers - Capital Spare Parts	10,173	10,657	0	0	(1,300)	19,531	14,776
17	34400	Generators	4,223	986	0	0	(5)	5,203	4,711
18	34500	Accessory Electric Equipment	9,122	1,927	0	0	(10)	11,039	10,077
19	34600	Miscellaneous Power Plant Equipment	1,066	189	0	0	(1)	1,254	1,160
20		<b>Total Dania Beach Energy Center</b>	135,586	31,841	(112)	0	(1,580)	165,735	150,538
21									
22		<b>Lauderdale Gas Turbines</b>							
23	34100	Structures And Improvements	2,401	181	0	0	(1)	2,581	2,491
24	34200	Fuel Holders, Producers And Accessories	2,716	73	0	0	(0)	2,789	2,753
25	34300	Prime Movers - General	20,763	839	0	0	(9)	21,593	21,178
26	34400	Generators	2,180	287	0	0	(0)	2,468	2,324
27	34500	Accessory Electric Equipment	800	20	0	0	(0)	820	810
28	34600	Miscellaneous Power Plant Equipment	70	2	0	0	(0)	72	71
29		<b>Total Lauderdale Gas Turbines</b>	28,931	1,402	0	0	(10)	30,323	29,626
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Lauderdale Peakers</b>							
2	34100	Structures And Improvements	7,530	1,030	(53)	0	(28)	8,478	8,003
3	34200	Fuel Holders, Producers And Accessories	643	125	(60)	0	(2)	706	674
4	34300	Prime Movers - General	31,616	4,458	(756)	0	(152)	35,166	33,377
5	34320	Prime Movers - Capital Spare Parts	(7,389)	4,838	0	0	(1,006)	(3,556)	(5,508)
6	34400	Generators	14,735	1,739	(85)	0	(44)	16,345	15,546
7	34500	Accessory Electric Equipment	11,645	1,347	(84)	0	(18)	12,890	12,267
8	34600	Miscellaneous Power Plant Equipment	(575)	24	(123)	0	(0)	(673)	(624)
9		<b>Total Lauderdale Peakers</b>	58,205	13,563	(1,162)	0	(1,250)	69,357	63,736
10									
11		<b>Ft. Myers Gas Turbines</b>							
12	34100	Structures And Improvements	4,871	298	0	0	(2)	5,168	5,020
13	34200	Fuel Holders, Producers And Accessories	3,259	149	(106)	0	(3)	3,299	3,279
14	34300	Prime Movers - General	18,784	1,068	0	0	(6)	19,847	19,315
15	34320	Prime Movers - Capital Spare Parts	(6,427)	177	0	0	(2)	(6,252)	(6,339)
16	34400	Generators	5,359	421	0	0	(3)	5,777	5,568
17	34500	Accessory Electric Equipment	2,547	203	0	0	(1)	2,748	2,647
18		<b>Total Ft. Myers Gas Turbines</b>	28,393	2,317	(106)	0	(17)	30,587	29,490
19									
20		<b>Ft. Myers Peakers</b>							
21	34100	Structures And Improvements	1,283	209	0	0	(5)	1,486	1,384
22	34200	Fuel Holders, Producers And Accessories	546	92	0	0	(2)	636	591
23	34300	Prime Movers - General	9,741	1,669	0	0	(33)	11,377	10,556
24	34320	Prime Movers - Capital Spare Parts	(4,458)	1,732	(22,487)	0	11,189	(14,023)	(14,058)
25	34400	Generators	3,383	507	0	0	(12)	3,879	3,630
26	34500	Accessory Electric Equipment	3,674	541	0	0	(13)	4,201	3,937
27	34600	Miscellaneous Power Plant Equipment	207	31	0	0	(1)	237	222
28		<b>Total Ft. Myers Peakers</b>	14,375	4,781	(22,487)	0	11,123	7,793	6,262
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Ft. Myers Common</b>							
2	34100	Structures And Improvements	(1,720)	472	(698)	0	0	(1,946)	(1,831)
3	34200	Fuel Holders, Producers And Accessories	487	13	0	0	0	501	494
4	34300	Prime Movers - General	471	160	0	0	0	631	551
5	34320	Prime Movers - Capital Spare Parts	22	3	0	0	0	26	24
6	34400	Generators	87	6	0	0	0	94	90
7	34500	Accessory Electric Equipment	483	39	0	0	0	522	502
8	34600	Miscellaneous Power Plant Equipment	384	42	(21)	0	0	405	395
9		<b>Total Ft. Myers Common</b>	215	736	(719)	0	0	232	225
10									
11		<b>Ft. Myers Unit 2</b>							
12	34100	Structures And Improvements	17,171	1,998	(601)	0	(53)	18,515	17,842
13	34200	Fuel Holders, Producers And Accessories	209	172	(29)	0	(1)	352	281
14	34300	Prime Movers - General	86,260	17,500	(8,357)	0	(2,404)	92,999	89,461
15	34320	Prime Movers - Capital Spare Parts	86,298	23,953	(30,481)	0	12,735	92,504	92,531
16	34400	Generators	29,429	1,671	(329)	0	(1,124)	29,647	29,549
17	34500	Accessory Electric Equipment	34,228	1,385	(104)	0	(5)	35,503	34,866
18	34600	Miscellaneous Power Plant Equipment	2,094	106	0	0	(0)	2,200	2,147
19		<b>Total Ft. Myers Unit 2</b>	255,690	46,784	(39,901)	0	9,147	271,720	266,677
20									
21		<b>Ft. Myers Unit 3</b>							
22	34100	Structures And Improvements	4,482	255	0	0	(0)	4,737	4,610
23	34200	Fuel Holders, Producers And Accessories	3,650	173	0	0	(0)	3,823	3,737
24	34300	Prime Movers - General	(17,274)	2,214	0	0	(0)	(15,060)	(16,177)
25	34320	Prime Movers - Capital Spare Parts	24,211	1,803	0	0	(0)	26,014	25,112
26	34400	Generators	4,621	361	(26)	0	(0)	4,956	4,788
27	34500	Accessory Electric Equipment	9,294	454	(34)	0	(0)	9,714	9,503
28	34600	Miscellaneous Power Plant Equipment	109	73	0	0	(0)	182	145
29		<b>Total Ft. Myers Unit 3</b>	29,093	5,333	(60)	0	(1)	34,365	31,718
30									
31		<b>Gulf Clean Energy Center Pipeline</b>							
32	34200	Fuel Holders, Producers And Accessories	13,309	3,297	0	0	0	16,606	14,957
33		<b>Total Gulf Clean Energy Center Pipeline</b>	13,309	3,297	0	0	0	16,606	14,957
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Gulf Clean Energy Center Combustion Turbine</b>							
2	34100	Structures And Improvements	4,605	856	0	0	(15)	5,447	5,023
3	34200	Fuel Holders, Producers And Accessories	1,755	795	(59)	0	(13)	2,478	2,114
4	34300	Prime Movers - General	28,746	3,358	0	0	(50)	32,054	30,390
5	34320	Prime Movers - Capital Spare Parts	9,695	3,605	0	0	(63)	13,238	11,454
6	34400	Generators	982	360	0	0	(6)	1,336	1,158
7	34500	Accessory Electric Equipment	6,461	2,144	0	0	(36)	8,569	7,508
8	34600	Miscellaneous Power Plant Equipment	406	149	0	0	(2)	552	478
9		<b>Total Gulf Clean Energy Center Combustion Turbine</b>	<b>52,651</b>	<b>11,268</b>	<b>(59)</b>	<b>0</b>	<b>(185)</b>	<b>63,674</b>	<b>58,125</b>
10									
11		<b>Lansing Smith Common</b>							
12	34100	Structures And Improvements	39,862	3,320	(8)	0	(557)	42,616	41,234
13	34200	Fuel Holders, Producers And Accessories	3,818	117	0	0	(61)	3,875	3,846
14	34300	Prime Movers - General	8,233	769	(23)	0	(198)	8,781	8,505
15	34400	Generators	(1,675)	(1)	0	0	1	(1,675)	(1,675)
16	34500	Accessory Electric Equipment	8,921	468	0	0	(211)	9,178	9,048
17	34600	Miscellaneous Power Plant Equipment	2,126	124	0	0	(56)	2,194	2,160
18		<b>Total Lansing Smith Common</b>	<b>61,286</b>	<b>4,796</b>	<b>(31)</b>	<b>0</b>	<b>(1,083)</b>	<b>64,968</b>	<b>63,117</b>
19									
20		<b>Lansing Smith Unit A</b>							
21	34100	Structures And Improvements	1,106	78	(1,392)	0	(1)	(207)	1,041
22	34200	Fuel Holders, Producers And Accessories	905	32	(705)	0	(0)	231	867
23	34300	Prime Movers - General	1,846	160	(2,612)	0	(1)	(607)	1,731
24	34400	Generators	4,929	95	(3,551)	0	(2)	1,472	4,706
25	34500	Accessory Electric Equipment	2,618	131	(3,338)	0	(2)	(591)	2,431
26	34600	Miscellaneous Power Plant Equipment	23	2	(44)	0	(0)	(19)	21
27		<b>Total Lansing Smith Unit A</b>	<b>11,427</b>	<b>499</b>	<b>(11,641)</b>	<b>0</b>	<b>(5)</b>	<b>279</b>	<b>10,797</b>
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Lansing Smith Unit 3</b>							
2	34100	Structures And Improvements	16,268	1,434	(40)	0	(511)	17,151	16,560
3	34200	Fuel Holders, Producers And Accessories	(203)	123	(98)	0	(386)	(564)	(490)
4	34300	Prime Movers - General	(75,450)	6,202	(1,953)	0	(14,637)	(85,838)	(85,209)
5	34320	Prime Movers - Capital Spare Parts	(36,079)	(278)	(45,722)	0	21,712	(60,367)	(50,978)
6	34400	Generators	18,436	1,032	(717)	0	(631)	18,120	18,114
7	34500	Accessory Electric Equipment	4,896	295	(0)	0	(106)	5,085	4,963
8	34600	Miscellaneous Power Plant Equipment	192	60	0	0	(96)	156	136
9		<b>Lansing Smith Unit 3</b>	(71,939)	8,868	(48,530)	0	5,344	(106,257)	(96,903)
10									
11		<b>Manatee Unit 3</b>							
12	34100	Structures And Improvements	50,116	3,544	(283)	0	(134)	53,243	51,660
13	34200	Fuel Holders, Producers And Accessories	2,822	161	(14)	0	(4)	2,965	2,894
14	34300	Prime Movers - General	84,921	10,518	(5,333)	0	(5,147)	84,959	84,646
15	34320	Prime Movers - Capital Spare Parts	92,820	15,618	(60,962)	0	27,587	75,063	88,188
16	34400	Generators	21,235	1,181	(2)	0	(804)	21,611	21,387
17	34500	Accessory Electric Equipment	23,972	1,197	(262)	0	(41)	24,866	24,411
18	34600	Miscellaneous Power Plant Equipment	6,368	691	(153)	0	(1,049)	5,856	6,076
19		<b>Total Manatee Unit 3</b>	282,256	32,911	(67,010)	0	20,407	268,563	279,261
20									
21		<b>Martin Common</b>							
22	34100	Structures And Improvements	167,237	4,501	(536)	0	(592)	170,610	168,919
23	34200	Fuel Holders, Producers And Accessories	(961)	241	(13)	0	(1)	(733)	(847)
24	34300	Prime Movers - General	11,127	922	(709)	0	(29)	11,312	11,219
25	34320	Prime Movers - Capital Spare Parts	24,734	6,069	0	0	0	30,804	27,769
26	34500	Accessory Electric Equipment	7,828	457	(112)	0	0	8,173	8,000
27	34600	Miscellaneous Power Plant Equipment	2,332	165	(29)	0	0	2,469	2,400
28		<b>Total Martin Common</b>	212,298	12,357	(1,399)	0	(622)	222,633	217,461
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Martin Unit 3</b>							
2	34100	Structures And Improvements	1,238	84	(17)	0	(0)	1,305	1,271
3	34200	Fuel Holders, Producers And Accessories	180	9	0	0	(0)	189	184
4	34300	Prime Movers - General	50,424	5,258	(5,173)	0	(157)	50,351	50,386
5	34320	Prime Movers - Capital Spare Parts	30,423	5,252	0	0	(1)	35,673	33,048
6	34400	Generators	19,505	951	(86)	0	(36)	20,333	19,914
7	34500	Accessory Electric Equipment	21,466	768	(243)	0	(0)	21,991	21,729
8	34600	Miscellaneous Power Plant Equipment	430	20	(19)	0	(0)	431	430
9		<b>Total Martin Unit 3</b>	123,666	12,342	(5,540)	0	(195)	130,273	126,963
10									
11		<b>Martin Unit 4</b>							
12	34100	Structures And Improvements	751	94	(103)	0	(1)	741	746
13	34200	Fuel Holders, Producers And Accessories	775	9	0	0	(0)	784	779
14	34300	Prime Movers - General	73,872	4,794	(3,649)	0	(119)	74,899	74,385
15	34320	Prime Movers - Capital Spare Parts	20,952	6,043	(33,730)	0	16,864	10,129	16,448
16	34400	Generators	18,358	957	(61)	0	(1)	19,252	18,805
17	34500	Accessory Electric Equipment	19,056	698	(200)	0	(0)	19,554	19,306
18	34600	Miscellaneous Power Plant Equipment	469	21	(21)	0	(0)	469	469
19		<b>Total Martin Unit 4</b>	134,233	12,615	(37,764)	0	16,744	125,827	130,938
20									
21		<b>Martin Unit 8</b>							
22	34100	Structures And Improvements	13,705	582	(42)	0	(42)	14,203	13,944
23	34200	Fuel Holders, Producers And Accessories	5,951	296	(15)	0	(19)	6,213	6,078
24	34300	Prime Movers - General	72,891	12,531	(3,104)	0	(7,101)	75,217	72,087
25	34320	Prime Movers - Capital Spare Parts	61,891	14,759	(45,722)	0	22,049	52,977	52,894
26	34400	Generators	19,267	1,521	(49)	0	(756)	19,984	19,363
27	34500	Accessory Electric Equipment	27,926	1,338	(257)	0	(376)	28,632	28,154
28	34600	Miscellaneous Power Plant Equipment	2,663	131	(49)	0	(9)	2,736	2,698
29		<b>Total Martin Unit 8</b>	204,295	31,158	(49,238)	0	13,746	199,961	195,217
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Okeechobee Clean Energy Center</b>							
2	34100	Structures And Improvements	15,955	2,459	(6)	0	(181)	18,227	17,076
3	34200	Fuel Holders, Producers And Accessories	5,874	766	0	0	(1)	6,639	6,256
4	34300	Prime Movers - General	118,233	20,467	(2,321)	0	(931)	135,448	126,601
5	34320	Prime Movers - Capital Spare Parts	(42,790)	12,992	(18,155)	0	6,734	(41,218)	(44,634)
6	34400	Generators	9,572	1,646	(220)	0	(1)	10,996	10,284
7	34500	Accessory Electric Equipment	18,501	2,382	(52)	0	(0)	20,830	19,666
8	34600	Miscellaneous Power Plant Equipment	2,923	288	(9)	0	(0)	3,201	3,062
9		<b>Total Okeechobee Clean Energy Center</b>	<b>128,267</b>	<b>41,000</b>	<b>(20,762)</b>	<b>0</b>	<b>5,619</b>	<b>154,124</b>	<b>138,311</b>
10									
11		<b>Port Everglades Energy Center</b>							
12	34100	Structures And Improvements	14,440	3,029	(2,142)	0	(29)	15,297	14,871
13	34200	Fuel Holders, Producers And Accessories	15,467	1,147	(18)	0	(2)	16,593	16,030
14	34300	Prime Movers - General	113,300	16,849	(6,399)	0	(223)	123,527	118,408
15	34320	Prime Movers - Capital Spare Parts	(22,802)	14,642	0	0	(665)	(8,825)	(15,864)
16	34400	Generators	24,709	2,392	282	0	(3)	27,380	26,044
17	34500	Accessory Electric Equipment	23,484	2,354	(215)	0	(4)	25,619	24,552
18	34600	Miscellaneous Power Plant Equipment	2,370	297	(315)	0	(0)	2,351	2,361
19		<b>Total Port Everglades Energy Center</b>	<b>170,967</b>	<b>40,709</b>	<b>(8,808)</b>	<b>0</b>	<b>(926)</b>	<b>201,943</b>	<b>186,402</b>
20									
21		<b>Riviera Beach Clean Energy Center</b>							
22	34100	Structures And Improvements	20,293	1,877	(746)	0	(13)	21,411	20,856
23	34200	Fuel Holders, Producers And Accessories	18,083	1,542	(37)	0	(53)	19,534	18,819
24	34300	Prime Movers - General	103,688	16,072	(5,753)	0	(2,246)	111,760	108,148
25	34320	Prime Movers - Capital Spare Parts	(62,268)	11,743	(28,290)	0	3,411	(75,403)	(61,996)
26	34400	Generators	25,957	1,983	(14)	0	(1)	27,925	26,941
27	34500	Accessory Electric Equipment	24,297	1,894	(313)	0	(2)	25,876	25,087
28	34600	Miscellaneous Power Plant Equipment	3,432	267	(104)	0	(0)	3,595	3,514
29		<b>Total Riviera Beach Clean Energy Center</b>	<b>133,483</b>	<b>35,378</b>	<b>(35,258)</b>	<b>0</b>	<b>1,096</b>	<b>134,699</b>	<b>141,368</b>
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Sanford Common</b>							
2	34100	Structures And Improvements	42,263	2,304	(497)	0	(0)	44,069	43,167
3	34200	Fuel Holders, Producers And Accessories	(115)	2	0	0	0	(113)	(114)
4	34300	Prime Movers - General	1,539	821	(139)	0	(4)	2,217	1,878
5	34320	Prime Movers - Capital Spare Parts	10,225	3,257	0	0	0	13,482	11,854
6	34400	Generators	251	81	0	0	0	331	290
7	34500	Accessory Electric Equipment	1,498	437	(289)	0	(0)	1,646	1,573
8	34600	Miscellaneous Power Plant Equipment	1,150	66	(34)	0	0	1,182	1,166
9		<b>Total Sanford Common</b>	56,810	6,968	(959)	0	(4)	62,815	59,813
10									
11		<b>Sanford Unit 4</b>							
12	34100	Structures And Improvements	5,547	172	(32)	0	(0)	5,686	5,616
13	34200	Fuel Holders, Producers And Accessories	(1,038)	37	(281)	0	(0)	(1,283)	(1,160)
14	34300	Prime Movers - General	83,010	11,063	(16)	0	(715)	93,342	88,141
15	34320	Prime Movers - Capital Spare Parts	44,642	11,074	(56,216)	0	28,096	27,595	24,001
16	34400	Generators	17,438	1,095	(419)	0	(2)	18,112	17,776
17	34500	Accessory Electric Equipment	17,789	912	(500)	0	(2)	18,199	17,995
18	34600	Miscellaneous Power Plant Equipment	1,428	178	(72)	0	(126)	1,408	1,404
19		<b>Sanford Unit 4</b>	168,815	24,532	(57,536)	0	27,250	163,060	153,773
20									
21		<b>Sanford Unit 5</b>							
22	34100	Structures And Improvements	4,661	169	(24)	0	(0)	4,806	4,734
23	34200	Fuel Holders, Producers And Accessories	(2,242)	9	(436)	0	(0)	(2,669)	(2,455)
24	34300	Prime Movers - General	92,457	10,637	(4,563)	0	(915)	97,615	95,258
25	34320	Prime Movers - Capital Spare Parts	77,629	17,251	0	0	(43)	94,837	86,237
26	34400	Generators	18,670	895	(163)	0	(1)	19,401	19,036
27	34500	Accessory Electric Equipment	15,901	811	(909)	0	(21)	15,782	15,849
28	34600	Miscellaneous Power Plant Equipment	(1,413)	1,058	(69)	0	(145)	(568)	(995)
29		<b>Total Sanford Unit 5</b>	205,663	30,831	(6,165)	0	(1,125)	229,204	217,663
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Turkey Point Unit 5</b>							
2	34100	Structures And Improvements	33,466	9,163	(686)	0	(164)	41,779	37,617
3	34200	Fuel Holders, Producers And Accessories	6,944	320	(12)	0	(0)	7,252	7,098
4	34300	Prime Movers - General	59,214	11,804	(6,236)	0	(231)	64,551	61,924
5	34320	Prime Movers - Capital Spare Parts	16,856	16,833	0	0	(110)	33,578	25,208
6	34400	Generators	3,024	1,048	(1,340)	0	(17)	2,715	2,872
7	34500	Accessory Electric Equipment	27,390	1,351	(237)	0	(2)	28,501	27,946
8	34600	Miscellaneous Power Plant Equipment	6,042	345	(168)	0	(2)	6,217	6,130
9		<b>Total Turkey Point Unit 5</b>	152,936	40,863	(8,679)	0	(527)	184,593	168,794
10									
11		<b>West County Common</b>							
12	34100	Structures And Improvements	22,898	2,106	(161)	0	(117)	24,726	23,828
13	34200	Fuel Holders, Producers And Accessories	2,351	364	(38)	0	(74)	2,603	2,453
14	34300	Prime Movers - General	8,520	1,721	0	0	(59)	10,181	9,369
15	34320	Prime Movers - Capital Spare Parts	103,290	22,944	0	0	(2)	126,232	114,762
16	34500	Accessory Electric Equipment	2,532	349	(222)	0	(15)	2,645	2,594
17	34600	Miscellaneous Power Plant Equipment	635	64	0	0	(3)	696	666
18		<b>Total West County Common</b>	140,226	27,548	(421)	0	(270)	167,084	153,672
19									
20		<b>West County Unit 1</b>							
21	34100	Structures And Improvements	1,468	1,272	(3,098)	0	(16)	(374)	550
22	34200	Fuel Holders, Producers And Accessories	5,537	526	(126)	0	(53)	5,885	5,696
23	34300	Prime Movers - General	46,581	10,472	(6,567)	0	(698)	49,789	48,060
24	34320	Prime Movers - Capital Spare Parts	(51,925)	10,306	0	0	(1,566)	(43,184)	(47,761)
25	34400	Generators	(4,776)	932	(3,229)	0	(49)	(7,123)	(5,954)
26	34500	Accessory Electric Equipment	26,650	1,690	(170)	0	(35)	28,136	27,391
27	34600	Miscellaneous Power Plant Equipment	3,233	220	(57)	0	(0)	3,397	3,315
28		<b>Total West County Unit 1</b>	26,768	25,418	(13,246)	0	(2,416)	36,525	31,299
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>West County Unit 2</b>							
2	34100	Structures And Improvements	12,898	843	(179)	0	(18)	13,544	13,226
3	34200	Fuel Holders, Producers And Accessories	1,889	179	(74)	0	(23)	1,971	1,934
4	34300	Prime Movers - General	38,187	9,857	(14)	0	(1,995)	46,035	42,389
5	34320	Prime Movers - Capital Spare Parts	(42,078)	13,592	(16,388)	0	6,910	(37,965)	(39,380)
6	34400	Generators	7,807	1,167	(1,317)	0	(23)	7,634	7,730
7	34500	Accessory Electric Equipment	13,526	956	(132)	0	(87)	14,263	13,897
8	34600	Miscellaneous Power Plant Equipment	4,695	318	(57)	0	(6)	4,950	4,824
9		<b>Total West County Unit 2</b>	36,923	26,911	(18,161)	0	4,758	50,432	44,620
10									
11		<b>West County Unit 3</b>							
12	34100	Structures And Improvements	18,457	1,223	(168)	0	(17)	19,495	18,976
13	34200	Fuel Holders, Producers And Accessories	2,375	300	(160)	0	(10)	2,505	2,440
14	34300	Prime Movers - General	84,196	15,423	(7,034)	0	(520)	92,066	88,092
15	34320	Prime Movers - Capital Spare Parts	(28,610)	12,411	0	0	(44)	(16,243)	(22,521)
16	34400	Generators	23,458	2,231	(336)	0	(20)	25,334	24,392
17	34500	Accessory Electric Equipment	21,158	1,487	(190)	0	(25)	22,429	21,793
18	34600	Miscellaneous Power Plant Equipment	9,803	340	(62)	0	(4)	10,077	9,940
19		<b>Total West County Unit 3</b>	130,836	33,416	(7,949)	0	(639)	155,663	143,112
20									
21		<b>Lauderdale Unit 4, Unit 5, and Common <sup>(2)</sup></b>							
22	34100	Structures And Improvements	(13,856)	1,073	0	0	0	(12,783)	(13,319)
23	34200	Fuel Holders, Producers And Accessories	(823)	64	0	0	0	(759)	(791)
24	34300	Prime Movers - General	(115,095)	8,915	0	0	0	(106,180)	(110,638)
25	34320	Prime Movers - Capital Spare Parts	(57,379)	4,445	0	0	0	(52,934)	(55,157)
26	34400	Generators	(9,116)	706	0	0	0	(8,410)	(8,763)
27	34500	Accessory Electric Equipment	(11,231)	870	0	0	0	(10,362)	(10,797)
28	34600	Miscellaneous Power Plant Equipment	(1,048)	81	0	0	0	(967)	(1,007)
29		<b>Total Lauderdale Unit 4, Unit 5, and Common</b>	(208,549)	16,154	0	0	0	(192,395)	(200,472)
30									
31		<b>Other Minor Other Production</b>	11,954	(0)	(1)	0	0	11,953	11,954
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>Surplus Flowback</b>	260,748	0	0	0	0	260,748	260,748
2									
3		TOTAL OTHER PRODUCTION	3,146,586	620,967	(523,731)	0	121,791	3,365,613	3,240,446
4									
5		<b>TRANSMISSION <sup>(2) (4)</sup></b>							
6		<b>Oil Backout Transmission</b>							
7	35020	Easements	22,258	6	0	0	0	22,264	22,261
8	35200	Structures And Improvements	4,549	2	0	0	0	4,550	4,550
9	35300	Station Equipment	58,052	27	(4)	0	0	58,075	58,063
10	35400	Towers And Fixtures	20,978	19	0	0	0	20,997	20,988
11	35500	Poles And Fixtures	11,512	23	0	0	0	11,535	11,523
12	35600	Overhead Conductors And Devices	73,332	38	0	0	0	73,370	73,351
13	35700	Underground Conduit	37	0	0	0	0	37	37
14	35900	Roads And Trails	5,919	2	0	0	0	5,921	5,920
15		<b>Total Oil Backout Transmission</b>	196,638	115	(4)	0	0	196,749	196,693
16									
17		<b>All Other Transmission</b>							
18	35020	Easements	91,707	3,907	0	0	(2)	95,613	93,652
19	35200	Structures And Improvements	92,538	11,632	(438)	0	(50)	103,682	98,084
20	35300	Station Equipment	765,838	86,382	(25,445)	0	(4,750)	822,025	793,509
21	35310	Station Equipment - Step-Up Transformers	165,510	18,280	(915)	0	0	182,875	174,092
22	35400	Towers And Fixtures	24,292	40,618	(35,577)	0	(11,487)	17,846	10,139
23	35500	Poles And Fixtures	705,836	121,548	(16,526)	0	(19,860)	790,998	747,649
24	35600	Overhead Conductors And Devices	480,043	63,133	(7,296)	0	(11,444)	524,436	502,010
25	35700	Underground Conduit	47,706	2,124	(11)	0	(7)	49,813	48,759
26	35800	Underground Conductors And Devices	10,176	5,718	(2,697)	0	(782)	12,415	11,284
27	35900	Roads And Trails	52,730	2,030	0	0	(1)	54,759	53,745
28		<b>Total All-Other Transmission</b>	2,436,375	355,371	(88,904)	0	(48,381)	2,654,461	2,532,923
29									
30		<b>Surplus Flowback</b>	(310,355)	0	0	0	0	(310,355)	(310,355)
31									
32		TOTAL TRANSMISSION	2,322,659	355,485	(88,907)	0	(48,381)	2,540,856	2,419,261
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>DISTRIBUTION <sup>(2) (4)</sup></b>							
2	36010	Easements	78	4	0	0	0	83	80
3	36100	Structures And Improvements	123,633	9,874	(536)	0	(118)	132,852	128,191
4	36200	Station Equipment	812,925	73,198	(29,354)	0	(6,457)	850,311	831,404
5	36290	Substation Equipment - LMS	1,540	367	(1,961)	0	0	(54)	773
6	36410	Poles, Towers And Fixtures - Wood	567,581	88,249	(11,993)	0	(8,881)	634,956	601,028
7	36420	Poles, Towers And Fixtures - Concrete	267,058	75,350	(6,183)	0	(4,579)	331,646	299,164
8	36500	Overhead Conductors And Devices	686,554	164,009	(63,537)	0	(47,049)	739,978	712,834
9	36660	Underground Conduit - Duct System	721,289	66,472	(708)	0	(525)	786,529	753,425
10	36670	Underground Conduit - Direct Buried	58,070	5,817	(26)	0	(19)	63,841	60,895
11	36750	Underground Conductors And Devices - Duct System (20+ Years)	14,993	1,610	0	0	0	16,603	15,798
12	36760	Underground Conductors And Devices - Duct System	917,538	101,451	(12,062)	0	(8,932)	997,996	957,244
13	36770	Underground Conductors And Devices - Direct Buried	377,192	20,645	(3,571)	0	(2,644)	391,622	384,327
14	36800	Line Transformers	1,229,618	147,679	(65,588)	0	(48,568)	1,263,140	1,245,657
15	36910	Services - Overhead	202,761	17,070	(3,258)	0	(2,412)	214,161	208,400
16	36960	Services - Underground	622,117	62,534	(6,020)	0	(4,458)	674,173	647,584
17	37000	Meters	125,811	4,691	(55)	0	(41)	130,406	128,101
18	37010	Meters-AMI	394,218	64,250	(23,935)	0	(17,724)	416,809	405,155
19	37100	Installations On Customer Premises	57,243	6,404	(452)	0	(335)	62,860	60,002
20	37120	Residential Load Management	9,637	2,490	(4,820)	0	0	7,308	7,259
21	37130	Commercial Load Management - Non-ECCR	5,712	882	0	0	0	6,594	6,153
22	37140	Electric Vehicle Chargers	24,441	12,024	0	0	0	36,466	30,387
23	37161	Light Duty Generators	32,668	8	0	0	0	32,676	32,672
24	37170	Heavy Duty Generators	1,399	363	0	0	0	1,762	1,581
25	37300	Street Lighting And Signal Systems	139,810	43,025	(16,518)	0	(12,231)	154,086	146,543
26									
27		<b>Surplus Flowback</b>	(483,321)	0	0	0	0	(483,321)	(483,321)
28									
29		<b>TOTAL DISTRIBUTION LINE</b>	<b>6,910,565</b>	<b>968,467</b>	<b>(250,577)</b>	<b>0</b>	<b>(164,974)</b>	<b>7,463,481</b>	<b>7,181,335</b>
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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		<b>BATTERY STORAGE</b>							
2	38702	Structures And Improvements	59,783	75,252	0	0	0	135,035	94,712
3	38703	Energy Storage Equipment	111,590	96,468	0	0	0	208,058	156,549
4	38705	Collector System	1,879	1,254	0	0	0	3,133	2,465
5	38707	Inverters	9,089	10,028	0	0	0	19,117	13,751
6	38711	Miscellaneous Energy Storage Equipment	1,515	1,766	0	0	0	3,281	2,339
7									
8		<b>Surplus Flowback</b>	(2,465)	0	0	0	0	(2,465)	(2,465)
9									
10		TOTAL BATTERY STORAGE	181,391	184,769	0	0	0	366,160	267,351
11									
12		<b>GENERAL PLANT <sup>(2) (4)</sup></b>							
13	39000	Structures And Improvements	182,521	19,192	(12,900)	0	(6)	188,807	185,577
14	39100	Office Furniture And Equipment	(0)	0	0	0	0	(0)	(0)
15	39200	Aircrafts	26,557	0	0	0	0	26,557	26,557
16	39210	Automobiles	14,188	2,135	0	0	(0)	16,323	15,247
17	39220	Light Trucks	59,708	10,022	0	0	(1)	69,729	64,675
18	39230	Heavy Trucks	222,789	26,651	0	0	(0)	249,440	235,984
19	39240	Tractor Trailers	2,628	404	0	0	0	3,033	2,831
20	39270	Marine Equipment	330	108	0	0	0	438	382
21	39280	Transportation - Other	609	197	0	0	0	807	706
22	39290	Trailers	8,580	2,088	0	0	0	10,668	9,614
23	39610	Power Operated Equipment	4,174	470	0	0	0	4,644	4,406
24	39703	Communication Equipment - Fiber Optics	5,995	1,315	(84)	0	(1,718)	5,509	6,326
25									
26		<b>Surplus Flowback</b>	(104,264)	0	0	0	0	(104,264)	(104,264)
27									
28		TOTAL GENERAL PLANT	423,816	62,583	(12,984)	0	(1,725)	471,690	448,041
29									
30		TOTAL DEPRECIABLE PLANT BALANCE	16,556,511	2,983,815	(982,396)	0	(116,991)	18,440,940	17,459,927
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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	AMORTIZABLE PLANT								
2									
3		<u>INTANGIBLE PLANT</u>							
4	303	Miscellaneous Intangible Plant	271,762	24,869	(1,005)	0	0	295,626	284,027
5									
6		TOTAL INTANGIBLE PLANT	271,762	24,869	(1,005)	0	0	295,626	284,027
7									
8		<u>STEAM PRODUCTION <sup>(2)</sup></u>							
9	315	Computer Hardware (312)	299	25	0	0	0	324	311
10	315	Computer Hardware - 5 Year	(100)	1	(0)	0	0	(100)	(100)
11	315	Computer Hardware And Communication Equipment - 7 Year	446	56	0	0	0	502	474
12	316	Miscellaneous Power Plant Equipment - 3 Year	281	13	(204)	0	0	91	125
13	316	Miscellaneous Power Plant Equipment -5 Year	1,543	257	(92)	0	0	1,709	1,589
14	316	Miscellaneous Power Plant Equipment -7 Year	(15,235)	1,899	(256)	0	0	(13,593)	(14,454)
15									
16		TOTAL STEAM PRODUCTION	(12,766)	2,251	(552)	0	0	(11,067)	(12,055)
17									
18		<u>NUCLEAR PRODUCTION</u>							
19	324	Computer Hardware (324)	179	31	0	0	(0)	210	195
20	324	Computer Hardware - 3 Year	(190)	28	(321)	0	0	(483)	(410)
21	324	Computer Hardware - 5 Year	126	49	0	0	(1)	174	150
22	324	Computer Equipment (323)	251	18	0	0	0	269	260
23	324	Computer Software (324)	65,461	15,976	(16,666)	0	0	64,771	68,568
24	324	Fiber Optics	54	2	0	0	0	55	54
25	325	Miscellaneous Power Plant Equipment - 3 Year	(274)	(57)	0	0	0	(331)	(302)
26	325	Miscellaneous Power Plant Equipment - 5 Year	1,657	373	(753)	0	0	1,278	1,754
27	325	Miscellaneous Power Plant Equipment - 7 Year	51,553	9,728	(14,793)	0	0	46,488	46,997
28									
29		TOTAL NUCLEAR PRODUCTION	118,817	26,149	(32,533)	0	(1)	112,432	117,267
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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>SOLAR PRODUCTION</u>							
2	338	Computer Hardware - 3 Year	43	28	(83)	0	0	(12)	9
3	338	Computer Hardware And Miscellaneous Power Equipment - 5 Year	538	272	0	0	(0)	810	674
4	338	Computer Hardware, Software, and Miscellaneous Power Equipment - 7 Year	4,502	990	(1,493)	0	(0)	3,999	4,331
5									
6		TOTAL SOLAR PRODUCTION	5,083	1,291	(1,576)	0	(0)	4,797	5,014
7									
8		<u>OTHER PRODUCTION <sup>(2)</sup></u>							
9	345	Computer Hardware - 3 Year	436	47	(417)	0	0	66	187
10	345	Computer Hardware - 5 Year	2,279	336	(2,439)	0	0	176	1,163
11	345	Computer Hardware, Software, and Communication Equipment - 7 Year	49,987	13,074	(1,212)	0	0	61,849	55,688
12	345	Computer Hardware (343)	1,555	282	0	0	0	1,837	1,696
13	345	Computer Hardware (345)	2	1	0	0	0	3	3
14	345	Computer Software - 20 Year	29,835	1,653	0	0	0	31,488	30,662
15	345	Fiber Optics	2,713	110	0	0	0	2,823	2,768
16	346	Miscellaneous Power Plant Equipment - 3 Year	(89)	0	0	0	0	(89)	(89)
17	346	Miscellaneous Power Plant Equipment - 5 Year	485	181	(748)	0	0	(82)	195
18	346	Miscellaneous Power Plant Equipment - 7 Year	19,596	3,688	(9,060)	0	0	14,224	16,546
19									
20		TOTAL OTHER PRODUCTION	106,799	19,373	(13,876)	0	0	112,295	108,818
21									
22		<u>TRANSMISSION</u>							
23	351	Computer Hardware - 3 Year	722	35	(255)	0	0	501	587
24	351	Computer Hardware - 5 Year	7,130	1,074	(3,706)	0	0	4,498	4,758
25	351	Computer Software And Communication Equipment - 7 Year	78,733	33,589	(2,043)	0	0	110,279	94,529
26	351	Communications Equipment (353)	5,381	678	0	0	0	6,058	5,719
27	351	Fiber Optics	16,285	2,528	0	0	0	18,813	17,540
28									
29		TOTAL TRANSMISSION	108,251	37,902	(6,004)	0	0	140,149	123,132
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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>DISTRIBUTION</u>							
2	363	Computer Hardware (362)	(2)	(0)	0	0	0	(2)	(2)
3	363	Computer Hardware - 3 Year	(80)	58	(333)	0	0	(354)	(213)
4	363	Computer Hardware - 5 Year	304	87	0	0	0	392	348
5	363	Computer Software And Communication Equipment - 7 Year	194,619	50,278	(24,473)	0	0	220,424	205,537
6	363	Communications Equipment (362)	10,744	725	0	0	0	11,469	11,107
7	363	Fiber Optics	13,606	5,777	0	0	0	19,383	16,494
8									
9		TOTAL DISTRIBUTION	219,192	56,925	(24,806)	0	0	251,312	233,271
10									
11		<u>BATTERY STORAGE</u>							
12	387	Computer Hardware - 3 Year	5	0	(6)	0	0	(0)	1
13	387	Computer Hardware - 5 Year	70	40	0	0	0	109	90
14	387	Computer Software And Miscellaneous Storage Equipment - 7 Year	1,179	679	(22)	0	0	1,836	1,514
15									
16		TOTAL BATTERY STORAGE	1,254	719	(28)	0	0	1,945	1,604
17									
18		<u>GENERAL PLANT</u>							
19	390	Leasehold Improvements	26	6	0	0	0	32	29
20	391	Office Furniture/Equipment And Mailing Equipment - 7 Year	49,438	17,070	(8,925)	0	(3,579)	54,004	51,878
21	391	Office Accessories	5,992	5,042	(105)	0	(0)	10,929	8,331
22	393	Stores Equipment	6,566	2,762	(241)	0	(99)	8,988	7,748
23	394	Tools And Shop Equipment	50,365	25,700	(8,701)	0	(103)	67,260	56,434
24	395	Laboratory Equipment	10,167	2,593	(2,302)	0	(0)	10,458	9,920
25	397	Computer Hardware - 3 Year	389	2,754	(881)	0	0	2,261	1,344
26	397	Computer Hardware and ECCR Software & Equipment - 5 Year	171,031	56,242	(33,209)	0	0	194,064	171,569
27	397	Computer Software, Software as a Service and Communication Equipment - 7 Year	848,795	234,314	(293,012)	0	(24)	790,074	714,478
28	397	Computer Software and Software as a Service - 20 Year	159,226	51,420	0	0	0	210,645	183,763
29	398	Miscellaneous Equipment	73,736	27,160	(15,048)	0	(888)	84,960	77,436
30									
31		TOTAL GENERAL PLANT	1,375,731	425,062	(362,423)	0	(4,694)	1,433,676	1,282,931
32									
33		TOTAL AMORTIZABLE PLANT	2,194,123	594,540	(442,803)	0	(4,695)	2,341,165	2,144,010
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)

(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/27

Witness: Ina Laney

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title <sup>(1)</sup>	(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	OTHER ITEMS								
2									
3	Various	Asset Retirement Obligation	(125,517)	(8,856)	463	0	0	(133,910)	(129,713)
4	115000	Scherer Acquisition Adjustment - Capital Recovery	(18,516)	1,425	0	0	0	(17,090)	(17,803)
5	115000	Vero Beach Acquisition Adjustment	29,656	3,688	0	0	0	33,344	31,500
6	Various	Property Under Capital Lease	29,898	286	0	0	0	30,185	30,042
7	Various	Capital Recovery - FERC Reclass	1,849,686	(135,657)	0	0	0	1,714,029	1,781,858
8	Various	Avoided AFUDC - FERC Reclass	68,613	4,775	(1,738)	0	0	71,649	70,134
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		(1,652,230)	(134,339)	(1,275)	0	0	(1,787,844)	(1,720,033)
13									
14	TOTAL DEPRECIABLE/AMORTIZABLE RESERVE BALANCE		17,098,405	3,444,016	(1,426,474)	0	(121,686)	18,994,260	17,883,904
15									
16	NON-DEPRECIABLE PROPERTY <sup>(2)(4)</sup>		(1,688)	87	0	0	(1)	(1,602)	(1,645)
17									
18	NUCLEAR DECOMMISSIONING		7,727,296	201,238	0	0	0	7,928,534	7,827,479
19									
20	FOSSIL DISMANTLEMENT		520,891	47,681	0	0	(29,898)	538,673	529,808
21									
22	TOTAL RESERVE BALANCE		25,344,903	3,693,022	(1,426,474)	0	(151,585)	27,459,866	26,239,546

<sup>(1)</sup> 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.

<sup>(2)</sup> Amounts shown include capital recovery

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

<sup>(4)</sup> Amounts shown include Plant Held for Future Use

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / / /  
 Historical Test Year Ended / / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		DEPRECIABLE PLANT														
2																
3																
4		<b>STEAM PRODUCTION</b>														
5		<b>Gulf Clean Energy Center Common</b>														
6	31100	Structures And Improvements	3,764	4,272	4,789	5,142	5,660	6,178	6,697	7,216	7,736	8,255	8,774	9,294	9,814	6,738
7	31200	Boiler Plant Equipment	161,402	161,670	161,939	162,207	162,476	162,744	163,013	163,281	163,550	163,818	164,086	164,354	164,622	163,013
8	31400	Turbogenerator Units	23,649	23,724	23,799	23,875	23,950	24,026	24,101	24,177	24,252	24,328	24,403	24,479	24,554	24,101
9	31500	Accessory Electric Equipment	60,144	60,436	60,728	61,020	61,313	61,605	61,897	62,190	62,482	62,774	63,067	63,359	63,652	61,897
10	31600	Miscellaneous Power Plant Equipment	2,605	2,637	2,699	2,760	2,821	2,882	2,944	3,005	3,066	3,128	3,189	3,251	3,312	2,946
11		<b>Total Gulf Clean Energy Center Common</b>	251,564	252,740	253,954	255,004	256,220	257,436	258,652	259,869	261,086	262,303	263,520	264,737	265,954	258,695
12																
13		<b>Gulf Clean Energy Center Unit 4</b>														
14	31100	Structures And Improvements	110	110	111	111	111	111	112	112	112	113	113	113	113	112
15	31200	Boiler Plant Equipment	26,051	26,219	26,386	26,554	26,722	26,891	27,059	27,227	27,395	27,564	27,732	27,901	28,069	27,059
16	31400	Turbogenerator Units	11,483	11,560	11,637	11,714	11,792	11,869	11,947	12,024	12,102	12,180	12,257	12,335	12,412	11,947
17	31500	Accessory Electric Equipment	3,365	3,383	3,401	3,418	3,436	3,454	3,472	3,489	3,507	3,525	3,543	3,561	3,578	3,472
18		<b>Total Gulf Clean Energy Center Unit 4</b>	41,009	41,272	41,535	41,798	42,062	42,325	42,589	42,853	43,117	43,381	43,645	43,909	44,173	42,590
19																
20		<b>Gulf Clean Energy Center Unit 5</b>														
21	31100	Structures And Improvements	20	20	20	21	21	21	21	21	21	21	21	21	21	21
22	31200	Boiler Plant Equipment	24,422	24,563	24,704	24,846	24,987	25,129	25,271	25,412	25,554	25,696	25,837	25,979	26,121	25,271
23	31400	Turbogenerator Units	10,861	10,963	11,065	11,168	11,270	11,373	11,475	11,578	11,680	11,783	11,886	11,988	12,091	11,475
24	31500	Accessory Electric Equipment	3,891	3,911	3,931	3,951	3,971	3,991	4,012	4,032	4,052	4,072	4,092	4,112	4,132	4,012
25		<b>Total Gulf Clean Energy Center Unit 5</b>	39,194	39,458	39,722	39,985	40,249	40,514	40,778	41,042	41,307	41,571	41,835	42,100	42,364	40,778
26																
27		<b>Gulf Clean Energy Center Unit 6</b>														
28	31100	Structures And Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	31200	Boiler Plant Equipment	58,272	58,940	59,607	60,276	60,944	61,613	62,279	62,948	63,617	64,287	64,956	65,625	66,294	62,281
30	31400	Turbogenerator Units	(33,193)	(33,174)	(33,156)	(33,138)	(33,119)	(33,101)	(33,083)	(33,064)	(33,046)	(33,028)	(33,010)	(32,992)	(32,974)	(33,132)
31	31500	Accessory Electric Equipment	19,498	19,644	19,790	19,936	20,082	20,228	20,374	20,520	20,666	20,812	20,958	21,104	21,250	20,374
32	31600	Miscellaneous Power Plant Equipment	89	90	92	93	94	96	97	98	100	101	103	104	105	97
33		<b>Total Gulf Clean Energy Center Unit 6</b>	44,666	45,500	46,333	47,167	48,001	48,822	49,653	50,484	51,315	52,146	52,977	53,808	54,639	48,621
34																
35		<b>Gulf Clean Energy Center Unit 7</b>														
36	31200	Boiler Plant Equipment	57,872	58,349	58,826	59,122	59,574	60,044	60,521	60,997	61,473	61,948	62,424	62,900	63,376	60,470
37	31400	Turbogenerator Units	45,150	45,404	45,657	45,809	46,041	46,293	46,546	46,798	47,051	47,304	47,557	47,810	48,063	46,183
38	31500	Accessory Electric Equipment	19,912	20,009	20,105	20,177	20,268	20,365	20,461	20,557	20,654	20,750	20,846	20,942	21,038	20,464
39	31600	Miscellaneous Power Plant Equipment	(339)	(337)	(334)	(333)	(331)	(329)	(327)	(325)	(323)	(321)	(319)	(317)	(315)	(327)
40		<b>Total Gulf Clean Energy Center Unit 7</b>	122,596	123,425	124,253	124,775	125,553	126,374	127,200	128,026	128,852	129,678	130,504	131,330	132,156	126,789
41																
42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / / /  
 Historical Test Year Ended / / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Scherer Common</b>														
2	31100	Structures And Improvements	11,420	11,517	11,615	11,714	11,815	11,917	12,019	12,124	12,228	12,333	12,438	12,544	12,651	12,026
3	31200	Boiler Plant Equipment	20,328	20,463	20,598	20,733	20,869	21,005	21,141	21,277	21,413	21,549	21,686	21,822	21,959	21,142
4	31400	Turbogenerator Units	1,357	1,360	1,364	1,367	1,371	1,374	1,378	1,382	1,385	1,389	1,392	1,396	1,399	1,378
5	31500	Accessory Electric Equipment	970	976	983	989	995	1,002	1,008	1,015	1,021	1,028	1,034	1,041	1,048	1,009
6	31600	Miscellaneous Power Plant Equipment	2,327	2,342	2,358	2,374	2,390	2,407	2,424	2,441	2,459	2,476	2,494	2,513	2,531	2,428
7		<b>Total Scherer Common</b>	36,401	36,658	36,917	37,177	37,440	37,704	37,970	38,238	38,506	38,775	39,045	39,315	39,588	37,980
8																
9		<b>Scherer Unit 3</b>														
10	31100	Structures And Improvements	18,343	18,388	18,433	18,477	18,522	18,567	18,612	18,657	18,702	18,746	18,791	18,836	18,881	18,612
11	31200	Boiler Plant Equipment	115,181	115,689	116,198	116,706	117,214	117,722	118,230	118,738	119,246	119,753	120,261	120,769	121,276	118,229
12	31400	Turbogenerator Units	30,894	30,989	31,083	31,177	31,271	31,365	31,459	31,553	31,647	31,741	31,835	31,929	32,023	31,459
13	31500	Accessory Electric Equipment	7,189	7,207	7,225	7,244	7,262	7,280	7,298	7,316	7,335	7,353	7,371	7,389	7,407	7,298
14	31600	Miscellaneous Power Plant Equipment	559	561	563	564	566	567	569	571	572	574	575	577	578	569
15		<b>Total Scherer Unit 3</b>	172,167	172,834	173,501	174,168	174,835	175,502	176,168	176,835	177,501	178,168	178,834	179,500	180,166	176,167
16																
17		<b>Manatee Common</b>														
18	31100	Structures And Improvements	37,665	37,492	37,318	37,144	36,970	36,795	36,620	36,445	36,269	36,093	35,917	35,740	35,563	36,618
19	31200	Boiler Plant Equipment	5,349	5,361	5,372	5,384	5,395	5,407	5,418	5,430	5,441	5,452	5,464	5,475	5,487	5,418
20	31400	Turbogenerator Units	10,047	10,069	10,091	10,112	10,134	10,155	10,177	10,198	10,220	10,242	10,263	10,285	10,306	10,177
21	31500	Accessory Electric Equipment	8,688	8,702	8,716	8,729	8,743	8,757	8,771	8,784	8,798	8,812	8,825	8,839	8,853	8,771
22	31600	Miscellaneous Power Plant Equipment	215	205	194	183	173	162	151	141	130	119	108	97	87	151
23		<b>Total Manatee Common</b>	61,966	61,829	61,691	61,553	61,415	61,276	61,137	60,998	60,858	60,718	60,577	60,436	60,295	61,135
24																
25		<b>Manatee Unit 1</b>														
26	31100	Structures And Improvements	6,150	6,160	6,170	6,180	6,191	6,201	6,211	6,221	6,231	6,241	6,251	6,262	6,272	6,211
27	31200	Boiler Plant Equipment	148,108	148,369	148,630	148,891	149,152	149,413	149,674	149,935	150,196	150,457	150,718	150,979	151,240	149,674
28	31400	Turbogenerator Units	49,317	49,311	49,305	49,300	49,293	49,287	49,281	49,274	49,267	49,260	49,253	49,246	49,239	49,280
29	31500	Accessory Electric Equipment	11,379	11,407	11,435	11,462	11,490	11,517	11,545	11,572	11,600	11,628	11,655	11,683	11,710	11,545
30	31600	Miscellaneous Power Plant Equipment	3,053	3,056	3,060	3,063	3,067	3,071	3,074	3,078	3,082	3,085	3,089	3,092	3,096	3,074
31		<b>Total Manatee Unit 1</b>	218,007	218,303	218,600	218,896	219,193	219,489	219,785	220,080	220,376	220,671	220,967	221,262	221,556	219,783
32																
33		<b>Manatee Unit 2</b>														
34	31100	Structures And Improvements	4,559	4,566	4,574	4,581	4,589	4,596	4,604	4,611	4,619	4,626	4,634	4,641	4,649	4,604
35	31200	Boiler Plant Equipment	147,521	147,781	148,040	148,300	148,560	148,820	149,079	149,339	149,599	149,858	150,118	150,378	150,637	149,079
36	31400	Turbogenerator Units	60,178	60,288	60,398	60,508	60,618	60,728	60,838	60,948	61,058	61,168	61,278	61,388	61,498	60,838
37	31500	Accessory Electric Equipment	10,006	10,030	10,053	10,076	10,099	10,122	10,145	10,168	10,191	10,214	10,237	10,260	10,283	10,145
38	31600	Miscellaneous Power Plant Equipment	2,459	2,462	2,465	2,468	2,471	2,474	2,477	2,480	2,483	2,486	2,489	2,492	2,495	2,477
39		<b>Total Manatee Unit 2</b>	224,722	225,126	225,529	225,933	226,336	226,739	227,143	227,546	227,949	228,352	228,755	229,158	229,561	227,142
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Plant Daniel Common</b>														
2	31100	Structures And Improvements	(28,014)	(27,885)	(27,756)	(27,627)	(27,498)	(27,369)	(27,239)	(27,110)	(26,981)	(26,852)	(26,723)	(26,594)	(26,465)	(27,239)
3	31200	Boiler Plant Equipment	(159,186)	(158,542)	(157,897)	(157,252)	(156,608)	(155,963)	(155,318)	(154,674)	(154,029)	(153,385)	(152,740)	(152,095)	(151,451)	(155,318)
4	31400	Turbogenerator Units	(866)	(856)	(846)	(836)	(826)	(816)	(806)	(796)	(786)	(776)	(766)	(756)	(746)	(806)
5	31500	Accessory Electric Equipment	(16,784)	(16,727)	(16,670)	(16,613)	(16,556)	(16,499)	(16,442)	(16,385)	(16,327)	(16,270)	(16,213)	(16,156)	(16,099)	(16,442)
6	31600	Miscellaneous Power Plant Equipment	(1,193)	(1,185)	(1,177)	(1,168)	(1,160)	(1,152)	(1,143)	(1,135)	(1,127)	(1,118)	(1,110)	(1,102)	(1,093)	(1,143)
7		<b>Total Plant Daniel Common</b>	(206,044)	(205,195)	(204,345)	(203,496)	(202,647)	(201,798)	(200,949)	(200,099)	(199,250)	(198,401)	(197,552)	(196,703)	(195,854)	(200,949)
8																
9		<b>Plant Daniel Unit 1</b>														
10	31100	Structures And Improvements	567	590	614	637	661	685	708	732	755	779	802	826	850	708
11	31200	Boiler Plant Equipment	(90,635)	(90,227)	(89,818)	(89,410)	(89,001)	(88,593)	(88,185)	(87,776)	(87,368)	(86,959)	(86,551)	(86,142)	(85,734)	(88,185)
12	31400	Turbogenerator Units	(8,523)	(8,456)	(8,390)	(8,324)	(8,257)	(8,191)	(8,125)	(8,059)	(7,992)	(7,926)	(7,860)	(7,793)	(7,727)	(8,125)
13	31500	Accessory Electric Equipment	(2,711)	(2,673)	(2,636)	(2,598)	(2,561)	(2,523)	(2,486)	(2,448)	(2,411)	(2,373)	(2,336)	(2,298)	(2,261)	(2,486)
14	31600	Miscellaneous Power Plant Equipment	(571)	(569)	(568)	(566)	(564)	(563)	(561)	(559)	(558)	(556)	(554)	(553)	(551)	(561)
15		<b>Total Plant Daniel Unit 1</b>	(101,873)	(101,335)	(100,798)	(100,260)	(99,723)	(99,185)	(98,648)	(98,111)	(97,573)	(97,036)	(96,498)	(95,961)	(95,423)	(98,648)
16																
17		<b>Plant Daniel Unit 2</b>														
18	31100	Structures And Improvements	815	840	864	889	914	938	963	987	1,012	1,036	1,061	1,085	1,110	963
19	31200	Boiler Plant Equipment	(68,817)	(68,520)	(68,222)	(67,925)	(67,628)	(67,330)	(67,033)	(66,735)	(66,438)	(66,141)	(65,843)	(65,546)	(65,249)	(67,033)
20	31400	Turbogenerator Units	(19,454)	(19,365)	(19,275)	(19,186)	(19,096)	(19,006)	(18,917)	(18,827)	(18,738)	(18,648)	(18,558)	(18,469)	(18,379)	(18,917)
21	31500	Accessory Electric Equipment	(1,215)	(1,180)	(1,146)	(1,111)	(1,076)	(1,042)	(1,007)	(972)	(938)	(903)	(868)	(834)	(799)	(1,007)
22	31600	Miscellaneous Power Plant Equipment	(395)	(394)	(393)	(392)	(391)	(390)	(388)	(387)	(386)	(385)	(384)	(383)	(382)	(388)
23		<b>Total Plant Daniel Unit 2</b>	(89,066)	(88,619)	(88,171)	(87,724)	(87,277)	(86,830)	(86,382)	(85,935)	(85,488)	(85,040)	(84,593)	(84,146)	(83,699)	(86,382)
24																
25		<b>Plant Crist Units 4 - 7 and Common <sup>(2)</sup></b>														
26	31100	Structures And Improvements	(158)	(157)	(156)	(155)	(155)	(154)	(153)	(152)	(151)	(150)	(149)	(148)	(147)	(153)
27	31200	Boiler Plant Equipment	(350,390)	(348,404)	(346,418)	(344,432)	(342,446)	(340,461)	(338,475)	(336,489)	(334,503)	(332,517)	(330,531)	(328,546)	(326,560)	(338,475)
28	31400	Turbogenerator Units	(104)	(104)	(103)	(103)	(102)	(101)	(101)	(100)	(100)	(99)	(98)	(98)	(97)	(101)
29	31500	Accessory Electric Equipment	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(26)	(26)	(26)	(26)	(26)	(26)	(27)
30	31600	Miscellaneous Power Plant Equipment	(503)	(500)	(497)	(495)	(492)	(489)	(486)	(483)	(480)	(478)	(475)	(472)	(469)	(486)
31		<b>Total Plant Crist Units 4 - 7 and Common</b>	(351,183)	(349,192)	(347,202)	(345,212)	(343,221)	(341,231)	(339,241)	(337,250)	(335,260)	(333,270)	(331,279)	(329,289)	(327,299)	(339,241)
32																
33		<b>Martin Unit 1, Unit 2, and Common <sup>(2)</sup></b>														
34	31100	Structures And Improvements	(19,647)	(19,529)	(19,410)	(19,291)	(19,173)	(19,054)	(18,936)	(18,817)	(18,698)	(18,580)	(18,461)	(18,342)	(18,224)	(18,936)
35	31200	Boiler Plant Equipment	(149,708)	(148,817)	(147,926)	(147,035)	(146,144)	(145,253)	(144,362)	(143,472)	(142,581)	(141,690)	(140,799)	(139,908)	(139,017)	(144,362)
36	31400	Turbogenerator Units	(66,198)	(65,778)	(65,359)	(64,939)	(64,520)	(64,100)	(63,680)	(63,261)	(62,841)	(62,422)	(62,002)	(61,582)	(61,163)	(63,680)
37	31500	Accessory Electric Equipment	(13,309)	(13,229)	(13,148)	(13,068)	(12,987)	(12,906)	(12,826)	(12,745)	(12,664)	(12,584)	(12,503)	(12,422)	(12,342)	(12,826)
38	31600	Miscellaneous Power Plant Equipment	(3,635)	(3,613)	(3,591)	(3,568)	(3,546)	(3,524)	(3,502)	(3,480)	(3,457)	(3,435)	(3,413)	(3,391)	(3,368)	(3,502)
39		<b>Total Martin Unit 1, Unit 2, and Common</b>	(252,497)	(250,965)	(249,434)	(247,902)	(246,370)	(244,838)	(243,306)	(241,774)	(240,242)	(238,710)	(237,178)	(235,646)	(234,114)	(243,306)
40																
41																
42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>St. Johns River Power Plant <sup>(2)</sup></b>														
2	31100	Structures And Improvements	(8,024)	(7,921)	(7,818)	(7,714)	(7,611)	(7,508)	(7,405)	(7,302)	(7,199)	(7,096)	(6,993)	(6,890)	(6,787)	(7,405)
3	31200	Boiler Plant Equipment	(55,256)	(54,465)	(53,675)	(52,884)	(52,093)	(51,303)	(50,512)	(49,721)	(48,931)	(48,140)	(47,349)	(46,558)	(45,768)	(50,512)
4	31400	Turbogenerator Units	(14,366)	(14,181)	(13,997)	(13,813)	(13,629)	(13,445)	(13,261)	(13,076)	(12,892)	(12,708)	(12,524)	(12,340)	(12,156)	(13,261)
5	31500	Accessory Electric Equipment	(5,225)	(5,156)	(5,088)	(5,019)	(4,951)	(4,882)	(4,814)	(4,746)	(4,677)	(4,609)	(4,540)	(4,472)	(4,403)	(4,814)
6	31600	Miscellaneous Power Plant Equipment	(876)	(864)	(853)	(842)	(831)	(819)	(808)	(797)	(786)	(774)	(763)	(752)	(741)	(808)
7		<b>Total St. Johns River Power Plant</b>	<b>(83,746)</b>	<b>(82,588)</b>	<b>(81,431)</b>	<b>(80,273)</b>	<b>(79,115)</b>	<b>(77,958)</b>	<b>(76,800)</b>	<b>(75,642)</b>	<b>(74,485)</b>	<b>(73,327)</b>	<b>(72,169)</b>	<b>(71,012)</b>	<b>(69,854)</b>	<b>(76,800)</b>
8																
9		<b>Scherer Unit 4 <sup>(2)</sup></b>														
10	31100	Structures And Improvements	(82,132)	(81,652)	(81,171)	(80,691)	(80,211)	(79,730)	(79,250)	(78,769)	(78,289)	(77,809)	(77,328)	(76,848)	(76,367)	(79,250)
11	31200	Boiler Plant Equipment	(401,660)	(399,335)	(397,009)	(394,683)	(392,358)	(390,032)	(387,706)	(385,381)	(383,055)	(380,729)	(378,404)	(376,078)	(373,752)	(387,706)
12	31400	Turbogenerator Units	(46,609)	(46,310)	(46,011)	(45,711)	(45,412)	(45,113)	(44,814)	(44,515)	(44,216)	(43,917)	(43,618)	(43,319)	(43,020)	(44,814)
13	31500	Accessory Electric Equipment	(26,575)	(26,415)	(26,256)	(26,096)	(25,936)	(25,777)	(25,617)	(25,457)	(25,298)	(25,138)	(24,978)	(24,818)	(24,659)	(25,617)
14	31600	Miscellaneous Power Plant Equipment	(3,783)	(3,759)	(3,735)	(3,711)	(3,687)	(3,663)	(3,640)	(3,616)	(3,592)	(3,568)	(3,544)	(3,520)	(3,496)	(3,640)
15		<b>Total Scherer Unit 4</b>	<b>(560,759)</b>	<b>(557,470)</b>	<b>(554,182)</b>	<b>(550,893)</b>	<b>(547,604)</b>	<b>(544,316)</b>	<b>(541,027)</b>	<b>(537,738)</b>	<b>(534,450)</b>	<b>(531,161)</b>	<b>(527,872)</b>	<b>(524,583)</b>	<b>(521,295)</b>	<b>(541,027)</b>
16																
17		<b>Other Steam Production</b>	<b>3,531</b>	<b>3,521</b>	<b>3,511</b>	<b>3,502</b>	<b>3,492</b>	<b>3,482</b>	<b>3,472</b>	<b>3,462</b>	<b>3,452</b>	<b>3,442</b>	<b>3,432</b>	<b>3,423</b>	<b>3,413</b>	<b>3,472</b>
18																
19		<b>Surplus Flowback</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>	<b>(97,057)</b>
20																
21		<b>TOTAL STEAM PRODUCTION</b>	<b>(526,401)</b>	<b>(511,757)</b>	<b>(497,073)</b>	<b>(482,858)</b>	<b>(468,219)</b>	<b>(453,550)</b>	<b>(439,184)</b>	<b>(424,563)</b>	<b>(409,869)</b>	<b>(395,176)</b>	<b>(382,496)</b>	<b>(367,802)</b>	<b>(364,391)</b>	<b>(440,257)</b>
22																
23		<b>NUCLEAR PRODUCTION</b>														
24		<b>St. Lucie Common</b>														
25	32100	Structures And Improvements	245,281	245,807	246,285	246,815	247,348	247,814	248,339	248,831	249,280	249,760	250,263	250,693	251,142	248,281
26	32200	Reactor Plant Equipment	41,713	41,831	41,941	42,058	42,173	42,278	42,391	42,498	42,597	42,700	42,803	42,892	42,955	42,371
27	32300	Turbogenerator Units	(2,495)	(2,472)	(2,447)	(2,419)	(2,392)	(2,357)	(2,320)	(2,280)	(2,237)	(2,190)	(2,154)	(2,120)	(2,288)	(2,321)
28	32400	Accessory Electric Equipment	23,419	23,467	23,515	23,563	23,611	23,660	23,708	23,756	23,804	23,852	23,900	23,948	23,996	23,708
29	32500	Miscellaneous Power Plant Equipment	1,422	1,474	1,526	1,578	1,630	1,682	1,735	1,788	1,840	1,893	1,946	1,999	2,052	1,736
30		<b>Total St. Lucie Common</b>	<b>309,340</b>	<b>310,107</b>	<b>310,820</b>	<b>311,595</b>	<b>312,370</b>	<b>313,076</b>	<b>313,852</b>	<b>314,592</b>	<b>315,285</b>	<b>316,015</b>	<b>316,757</b>	<b>317,412</b>	<b>317,856</b>	<b>313,775</b>
31																
32		<b>St. Lucie Unit 1</b>														
33	32100	Structures And Improvements	120,696	120,774	120,819	120,741	120,651	120,354	120,325	120,384	120,406	120,489	120,583	120,655	120,752	120,587
34	32200	Reactor Plant Equipment	457,160	457,904	458,651	459,314	459,926	460,590	461,339	462,061	462,823	463,544	464,311	465,052	465,752	461,417
35	32300	Turbogenerator Units	183,427	184,565	185,688	186,753	187,617	188,580	189,692	190,814	191,947	193,077	194,234	195,376	196,460	189,864
36	32400	Accessory Electric Equipment	74,216	74,422	74,597	74,856	74,830	74,459	74,565	74,760	74,916	75,135	75,363	75,572	75,788	74,852
37	32500	Miscellaneous Power Plant Equipment	9,748	9,783	9,819	9,853	9,885	9,918	9,954	9,988	10,024	10,058	10,094	10,129	10,163	9,955
38		<b>Total St. Lucie Unit 1</b>	<b>845,247</b>	<b>847,448</b>	<b>849,574</b>	<b>851,317</b>	<b>852,709</b>	<b>853,902</b>	<b>855,875</b>	<b>858,007</b>	<b>860,116</b>	<b>862,303</b>	<b>864,585</b>	<b>866,785</b>	<b>868,916</b>	<b>856,676</b>
39																
40																
41																
42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>St. Lucie Unit 2</b>														
2	32100	Structures And Improvements	167,416	167,663	167,900	168,114	168,351	168,579	168,815	169,017	169,254	169,473	169,696	169,914	170,106	168,792
3	32200	Reactor Plant Equipment	570,808	572,258	573,683	574,990	576,397	577,805	579,240	580,531	581,971	583,333	584,704	586,061	587,397	579,168
4	32300	Turbogenerator Units	107,179	107,944	108,708	109,451	110,213	110,962	111,724	112,463	113,229	113,979	114,744	115,500	116,203	111,715
5	32400	Accessory Electric Equipment	109,810	109,963	110,115	110,266	110,418	110,570	110,721	110,872	111,023	111,174	111,324	111,475	111,618	110,719
6	32500	Miscellaneous Power Plant Equipment	12,657	12,660	12,663	12,664	12,667	12,668	12,670	12,671	12,674	12,675	12,677	12,679	12,678	12,670
7		<b>Total St. Lucie Unit 2</b>	967,870	970,488	973,069	975,485	978,046	980,584	983,170	985,554	988,151	990,634	993,146	995,629	998,003	983,064
8																
9		<b>Turkey Point Common</b>														
10	32100	Structures And Improvements	267,067	267,985	268,904	269,533	270,268	271,128	272,030	272,961	273,881	274,782	275,584	276,392	277,144	272,128
11	32200	Reactor Plant Equipment	69,081	69,398	69,714	69,888	70,160	70,460	70,779	71,100	71,414	71,737	72,039	72,344	72,673	70,830
12	32300	Turbogenerator Units	14,670	14,789	14,917	14,931	15,028	15,136	15,253	15,344	15,445	15,538	15,601	15,666	15,715	15,233
13	32400	Accessory Electric Equipment	45,523	45,607	45,691	45,775	45,860	45,944	46,028	46,112	46,196	46,280	46,364	46,448	46,532	46,028
14	32500	Miscellaneous Power Plant Equipment	26,444	26,618	26,792	26,943	27,112	27,287	27,465	27,644	27,821	28,002	28,181	28,362	28,549	27,478
15		<b>Total Turkey Point Common</b>	422,786	424,397	426,018	427,072	428,428	429,955	431,555	433,161	434,757	436,340	437,768	439,212	440,613	431,697
16																
17		<b>Turkey Point Unit 3</b>														
18	32100	Structures And Improvements	90,041	90,248	90,458	90,667	90,854	91,058	91,265	91,473	91,679	91,883	92,087	92,280	92,479	91,267
19	32200	Reactor Plant Equipment	341,997	342,917	343,860	344,799	345,650	346,582	347,538	348,499	349,443	350,375	351,314	352,194	353,115	347,560
20	32300	Turbogenerator Units	277,468	277,471	277,513	277,552	277,589	277,623	277,654	277,682	277,705	277,724	277,740	277,753	277,762	277,634
21	32400	Accessory Electric Equipment	95,677	95,797	95,910	96,026	96,142	96,258	96,375	96,491	96,604	96,717	96,830	96,943	97,055	96,371
22	32500	Miscellaneous Power Plant Equipment	3,944	3,986	4,027	4,069	4,110	4,152	4,193	4,235	4,276	4,318	4,359	4,400	4,442	4,193
23		<b>Total Turkey Point Unit 3</b>	809,127	810,418	811,768	813,113	814,344	815,673	817,026	818,379	819,708	821,016	822,329	823,571	824,854	817,025
24																
25		<b>Turkey Point Unit 4</b>														
26	32100	Structures And Improvements	82,488	82,639	82,742	82,766	82,848	82,926	83,086	83,254	83,422	83,590	83,758	83,908	84,058	83,191
27	32200	Reactor Plant Equipment	304,367	305,690	306,891	307,797	308,855	309,985	311,318	312,671	314,021	315,361	316,707	318,010	318,936	311,585
28	32300	Turbogenerator Units	291,304	292,166	292,794	293,662	294,611	295,561	296,511	297,460	298,407	299,352	300,296	301,240	302,182	296,580
29	32400	Accessory Electric Equipment	139,610	139,888	140,132	140,345	140,592	140,852	141,145	141,441	141,736	142,030	142,325	142,612	142,837	141,196
30	32500	Miscellaneous Power Plant Equipment	6,281	6,318	6,353	6,390	6,428	6,466	6,504	6,542	6,580	6,618	6,656	6,694	6,732	6,505
31		<b>Total Turkey Point Unit 4</b>	824,049	826,700	828,912	830,960	833,334	835,790	838,563	841,369	844,166	846,951	849,742	852,465	854,744	839,057
32																
33		<b>Surplus Flowback</b>	(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)
34																
35		<b>TOTAL NUCLEAR PRODUCTION</b>	2,906,967	2,918,108	2,928,710	2,938,091	2,947,780	2,957,530	2,968,590	2,979,611	2,990,732	3,001,808	3,012,876	3,023,623	3,033,536	2,969,843
36																
37																
38																
39																
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / / /  
 Historical Test Year Ended / / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>SOLAR PRODUCTION <sup>(3)</sup></b>														
2		<b>Solar Plant</b>														
3	33802	Structures And Improvements	197,506	202,396	207,384	212,374	217,463	222,651	227,840	233,130	238,520	243,911	249,398	254,981	260,566	228,317
4	33804	Solar Panels	831,203	847,112	863,303	879,497	895,976	912,740	929,509	946,565	963,909	981,256	998,879	1,016,778	1,034,682	930,878
5	33805	Collector System	152,107	155,268	158,486	161,705	164,982	168,317	171,653	175,048	178,500	181,954	185,464	189,030	192,597	171,932
6	33806	Generator Step-Up Transformers	10,298	10,617	10,944	11,271	11,606	11,948	12,290	12,640	12,998	13,355	13,720	14,092	14,464	12,327
7	33807	Inverters	107,205	109,167	111,152	113,137	115,145	117,177	119,208	121,263	123,342	125,420	127,521	129,645	131,769	119,319
8	33808	Other Accessory Electric Equipment	20,900	21,418	21,947	22,476	23,014	23,564	24,113	24,673	25,243	25,814	26,394	26,985	27,576	24,163
9		<b>Total Solar Plant</b>	1,319,220	1,345,979	1,373,216	1,400,460	1,428,187	1,456,397	1,484,615	1,513,320	1,542,512	1,571,711	1,601,377	1,631,510	1,661,653	1,486,935
10																
11		<b>Interstate Solar</b>														
12	33802	Structures And Improvements	2,111	2,136	2,162	2,187	2,212	2,238	2,263	2,288	2,314	2,339	2,364	2,389	2,415	2,263
13	33804	Solar Panels	24,827	25,000	25,172	25,345	25,517	25,690	25,862	26,035	26,208	26,380	26,553	26,725	26,898	25,862
14	33805	Collector System	1,317	1,334	1,350	1,366	1,383	1,399	1,415	1,432	1,448	1,464	1,480	1,497	1,513	1,415
15	33807	Inverters	683	691	699	708	716	724	733	741	749	758	766	774	783	733
16	33808	Other Accessory Electric Equipment	(17)	(20)	(23)	(26)	(30)	(33)	(36)	(39)	(42)	(46)	(49)	(52)	(55)	(36)
17		<b>Total Interstate Solar</b>	28,921	29,141	29,360	29,579	29,799	30,018	30,237	30,457	30,676	30,895	31,115	31,334	31,553	30,237
18																
19		<b>Babcock Ranch Solar</b>														
20	33802	Structures And Improvements	2,451	2,471	2,491	2,511	2,530	2,550	2,570	2,590	2,610	2,629	2,649	2,669	2,689	2,570
21	33804	Solar Panels	31,263	31,502	31,742	31,982	32,221	32,461	32,701	32,940	33,180	33,420	33,659	33,899	34,139	32,701
22	33805	Collector System	3,308	3,334	3,361	3,387	3,414	3,440	3,467	3,493	3,520	3,547	3,573	3,600	3,626	3,467
23	33807	Inverters	3,614	3,643	3,672	3,700	3,729	3,757	3,786	3,815	3,843	3,872	3,900	3,929	3,957	3,786
24	33808	Other Accessory Electric Equipment	41	41	42	42	42	43	43	44	44	44	45	45	45	43
25		<b>Total Babcock Ranch Solar</b>	40,677	40,992	41,307	41,622	41,937	42,252	42,567	42,882	43,197	43,512	43,826	44,141	44,456	42,567
26																
27		<b>Southfork Solar</b>														
28	33802	Structures And Improvements	2,333	2,361	2,389	2,417	2,445	2,473	2,501	2,529	2,557	2,585	2,613	2,642	2,670	2,501
29	33804	Solar Panels	12,759	12,913	13,068	13,222	13,376	13,530	13,684	13,838	13,992	14,146	14,300	14,454	14,608	13,684
30	33805	Collector System	1,997	2,020	2,044	2,067	2,090	2,114	2,137	2,160	2,184	2,207	2,230	2,254	2,277	2,137
31	33807	Inverters	2,154	2,180	2,205	2,231	2,257	2,282	2,308	2,334	2,359	2,385	2,411	2,436	2,462	2,308
32	33808	Other Accessory Electric Equipment	144	146	148	150	151	153	155	156	158	160	161	163	165	155
33		<b>Total Southfork Solar</b>	19,388	19,620	19,853	20,086	20,319	20,552	20,785	21,017	21,250	21,483	21,716	21,949	22,181	20,785
34																
35		<b>Desoto Solar</b>														
36	33802	Structures And Improvements	2,707	2,720	2,733	2,747	2,760	2,773	2,786	2,799	2,812	2,825	2,838	2,851	2,865	2,786
37	33804	Solar Panels	64,120	64,404	64,689	64,973	65,258	65,543	65,827	66,112	66,396	66,681	66,966	67,250	67,535	65,827
38	33805	Collector System	4,850	4,872	4,895	4,917	4,940	4,962	4,985	5,008	5,030	5,053	5,075	5,098	5,120	4,985
39	33807	Inverters	6,772	6,803	6,835	6,867	6,898	6,930	6,962	6,993	7,025	7,056	7,088	7,120	7,151	6,962
40	33808	Other Accessory Electric Equipment	3,251	3,271	3,291	3,311	3,331	3,351	3,371	3,391	3,411	3,431	3,451	3,471	3,491	3,339
41		<b>Total Desoto Solar</b>	81,700	82,071	82,443	82,815	83,187	83,559	83,931	84,303	84,675	85,047	85,419	85,791	86,163	83,939
42																

Supporting Schedules:

Recap Schedules: B-9



FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>C &amp; I Solar Partnership</b>														
2	33804	Solar Panels	3,745	3,777	3,809	3,842	3,874	3,907	3,939	3,972	4,004	4,037	4,069	4,102	4,134	3,939
3	33805	Collector System	1,551	1,562	1,573	1,584	1,595	1,606	1,617	1,628	1,640	1,651	1,662	1,673	1,684	1,617
4	33807	Inverters	452	455	458	461	465	468	471	474	478	481	484	487	490	471
5		<b>Total C &amp; I Solar Partnership</b>	5,747	5,794	5,841	5,888	5,934	5,981	6,028	6,075	6,121	6,168	6,215	6,262	6,309	6,028
6																
7		<b>Martin Solar Energy Center <sup>(2)</sup></b>														
8	33802	Structures And Improvements	(11,209)	(11,151)	(11,093)	(11,035)	(10,977)	(10,919)	(10,861)	(10,803)	(10,745)	(10,686)	(10,628)	(10,570)	(10,512)	(10,861)
9	33804	Solar Panels	(215,178)	(214,083)	(212,948)	(211,833)	(210,718)	(209,603)	(208,488)	(207,374)	(206,259)	(205,144)	(204,029)	(202,914)	(201,799)	(208,488)
10	33808	Other Accessory Electric Equipment	(2,346)	(2,334)	(2,321)	(2,309)	(2,297)	(2,285)	(2,273)	(2,261)	(2,249)	(2,236)	(2,224)	(2,212)	(2,200)	(2,273)
11		<b>Total Martin Solar Energy Center</b>	(228,733)	(227,548)	(226,363)	(225,177)	(223,992)	(222,807)	(221,622)	(220,437)	(219,252)	(218,067)	(216,881)	(215,696)	(214,511)	(221,622)
12																
13		<b>Surplus Flowback</b>	(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)
14																
15		<b>TOTAL SOLAR PRODUCTION</b>	1,182,965	1,212,095	1,241,703	1,271,318	1,301,415	1,331,956	1,362,545	1,393,622	1,425,186	1,456,756	1,488,754	1,521,259	1,553,775	1,364,873
16																
17		<b>OTHER RENEWABLE PRODUCTION</b>														
18		<b>Perdido LFG Units 1 and 2</b>														
19	33902	Structures And Improvements	838	842	847	851	855	860	864	868	873	877	881	886	890	864
20	33903	Fuel Holders	526	529	532	535	537	540	543	546	549	551	554	557	560	543
21	33904	Boilers	2,598	2,611	2,624	2,637	2,651	2,664	2,677	2,690	2,703	2,716	2,730	2,743	2,756	2,677
22	33908	Other Accessory Electric Equipment	666	670	674	678	682	686	690	694	698	702	706	710	714	690
23	33912	Miscellaneous Power Plant Equipment	54	54	54	55	55	55	55	55	55	55	56	56	56	55
24		<b>Total Perdido LFG Units 1 and 2</b>	4,682	4,707	4,731	4,755	4,780	4,804	4,829	4,853	4,878	4,902	4,926	4,951	4,975	4,829
25																
26		<b>Okeechobee Hydrogen Plant Pilot</b>														
27	33902	Structures And Improvements	695	715	735	755	775	795	815	835	855	875	895	915	935	815
28	33903	Fuel Holders	3,490	3,594	3,699	3,803	3,907	4,012	4,118	4,223	4,329	4,434	4,539	4,645	4,750	4,119
29	33908	Other Accessory Electric Equipment	677	702	727	753	778	804	829	855	880	906	932	957	983	829
30	33912	Miscellaneous Power Plant Equipment	161	162	164	165	167	169	170	172	174	175	177	179	180	170
31		<b>Total Okeechobee Hydrogen Plant Pilot</b>	5,022	5,174	5,325	5,476	5,627	5,779	5,932	6,085	6,237	6,390	6,543	6,696	6,848	5,933
32																
33		<b>Perdido RNG</b>														
34	33902	Structures And Improvements	0	0	0	0	0	0	0	0	0	0	0	0	53	4
35	33903	Fuel Holders	0	0	0	0	0	0	0	0	0	0	0	0	33	3
36	33908	Other Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0	49	4
37		<b>Total Perdido RNG</b>	0	0	0	0	0	0	0	0	0	0	0	0	136	10
38																
39		<b>Surplus Flowback</b>	(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)
40																
41		<b>TOTAL OTHER RENEWABLE PRODUCTION</b>	7,964	8,140	8,316	8,491	8,667	8,844	9,021	9,198	9,375	9,552	9,729	9,907	10,219	9,033
42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>OTHER PRODUCTION</b>														
2		<b>Cape Canaveral Combined Cycle</b>														
3	34100	Structures And Improvements	22,815	22,922	23,022	23,146	23,248	23,350	23,477	23,603	23,730	23,856	23,683	23,810	23,940	23,431
4	34200	Fuel Holders, Producers And Accessories	16,351	16,451	16,551	16,651	16,751	16,851	16,951	17,051	17,150	17,250	17,346	17,446	17,546	16,950
5	34300	Prime Movers - General	70,679	71,159	71,428	71,909	71,949	72,213	72,706	73,204	73,706	74,203	71,874	72,385	72,921	72,334
6	34320	Prime Movers - Capital Spare Parts	(8,678)	(7,411)	(6,740)	(5,471)	(9,855)	(9,677)	(29,858)	(28,798)	(27,720)	(26,640)	(25,787)	(24,852)	(23,384)	(18,051)
7	34400	Generators	17,565	17,655	17,746	17,836	17,640	17,596	17,691	17,787	17,884	17,981	17,947	18,046	18,147	17,809
8	34500	Accessory Electric Equipment	37,098	37,312	37,527	37,742	37,957	38,172	38,387	38,602	38,818	39,033	39,238	39,453	39,668	38,385
9	34600	Miscellaneous Power Plant Equipment	937	840	741	641	541	443	344	248	150	53	(140)	(236)	(312)	327
10		<b>Total Cape Canaveral Combined Cycle</b>	156,767	158,927	160,276	162,455	158,230	158,947	139,697	141,699	143,717	145,736	144,162	146,254	148,527	151,184
11																
12		<b>Dania Beach Energy Center</b>														
13	34100	Structures And Improvements	25,264	25,461	25,671	25,881	26,090	26,300	26,510	26,720	26,930	27,140	27,350	27,560	27,770	26,511
14	34200	Fuel Holders, Producers And Accessories	10,047	10,113	10,182	10,251	10,321	10,390	10,459	10,529	10,598	10,667	10,737	10,806	10,876	10,460
15	34300	Prime Movers - General	75,690	76,832	78,035	79,237	80,439	81,628	82,832	84,038	85,242	86,442	87,648	88,854	90,062	82,845
16	34320	Prime Movers - Capital Spare Parts	10,173	10,911	11,663	12,421	13,186	13,957	14,736	15,522	16,313	17,085	17,887	18,695	19,531	14,776
17	34400	Generators	4,223	4,300	4,382	4,464	4,546	4,628	4,711	4,793	4,875	4,957	5,039	5,121	5,203	4,711
18	34500	Accessory Electric Equipment	9,122	9,273	9,434	9,594	9,755	9,915	10,076	10,236	10,397	10,558	10,718	10,879	11,039	10,077
19	34600	Miscellaneous Power Plant Equipment	1,066	1,081	1,097	1,113	1,128	1,144	1,160	1,175	1,191	1,207	1,223	1,238	1,254	1,160
20		<b>Total Dania Beach Energy Center</b>	135,586	137,972	140,464	142,961	145,466	147,962	150,483	153,012	155,546	158,056	160,602	163,154	165,735	150,538
21																
22		<b>Lauderdale Gas Turbines</b>														
23	34100	Structures And Improvements	2,401	2,416	2,431	2,446	2,461	2,476	2,491	2,506	2,521	2,536	2,551	2,566	2,581	2,491
24	34200	Fuel Holders, Producers And Accessories	2,716	2,722	2,729	2,735	2,741	2,747	2,753	2,759	2,765	2,771	2,777	2,783	2,789	2,753
25	34300	Prime Movers - General	20,763	20,832	20,901	20,970	21,039	21,108	21,178	21,247	21,316	21,385	21,455	21,524	21,593	21,178
26	34400	Generators	2,180	2,204	2,228	2,252	2,276	2,300	2,324	2,348	2,372	2,396	2,420	2,444	2,468	2,324
27	34500	Accessory Electric Equipment	800	801	803	805	806	808	810	811	813	815	817	818	820	810
28	34600	Miscellaneous Power Plant Equipment	70	70	70	70	71	71	71	71	71	71	71	72	72	71
29		<b>Total Lauderdale Gas Turbines</b>	28,931	29,047	29,162	29,278	29,394	29,510	29,626	29,742	29,858	29,974	30,090	30,206	30,323	29,626
30																
31		<b>Lauderdale Peakers</b>														
32	34100	Structures And Improvements	7,530	7,609	7,688	7,765	7,844	7,923	8,002	8,082	8,161	8,240	8,319	8,399	8,478	8,003
33	34200	Fuel Holders, Producers And Accessories	643	648	653	658	664	669	674	680	685	690	696	701	706	674
34	34300	Prime Movers - General	31,616	31,899	32,186	32,478	32,777	33,077	33,366	33,666	33,966	34,267	34,568	34,864	35,166	33,377
35	34320	Prime Movers - Capital Spare Parts	(7,389)	(7,089)	(6,789)	(6,482)	(6,166)	(5,846)	(5,531)	(5,206)	(4,880)	(4,551)	(4,221)	(3,892)	(3,556)	(5,508)
36	34400	Generators	14,735	14,871	15,007	15,140	15,276	15,412	15,548	15,684	15,820	15,957	16,093	16,208	16,345	15,546
37	34500	Accessory Electric Equipment	11,645	11,749	11,853	11,955	12,058	12,162	12,266	12,370	12,474	12,578	12,682	12,786	12,890	12,267
38	34600	Miscellaneous Power Plant Equipment	(575)	(583)	(591)	(599)	(607)	(615)	(623)	(632)	(640)	(648)	(657)	(665)	(673)	(624)
39		<b>Total Lauderdale Peakers</b>	58,205	59,104	60,008	60,915	61,846	62,781	63,702	64,644	65,587	66,532	67,480	68,402	69,357	63,736
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Ft. Myers Gas Turbines</b>														
2	34100	Structures And Improvements	4,871	4,896	4,921	4,945	4,970	4,995	5,019	5,044	5,069	5,094	5,118	5,143	5,168	5,020
3	34200	Fuel Holders, Producers And Accessories	3,259	3,262	3,266	3,269	3,273	3,276	3,279	3,283	3,286	3,289	3,292	3,296	3,299	3,279
4	34300	Prime Movers - General	18,784	18,873	18,961	19,049	19,138	19,226	19,315	19,403	19,492	19,581	19,669	19,758	19,847	19,315
5	34320	Prime Movers - Capital Spare Parts	(6,427)	(6,412)	(6,397)	(6,383)	(6,368)	(6,354)	(6,339)	(6,325)	(6,310)	(6,295)	(6,281)	(6,266)	(6,252)	(6,339)
6	34400	Generators	5,359	5,394	5,428	5,463	5,498	5,533	5,568	5,603	5,638	5,673	5,707	5,742	5,777	5,568
7	34500	Accessory Electric Equipment	2,547	2,564	2,580	2,597	2,614	2,631	2,647	2,664	2,681	2,698	2,715	2,731	2,748	2,647
8		<b>Total Ft. Myers Gas Turbines</b>	<b>28,393</b>	<b>28,576</b>	<b>28,759</b>	<b>28,941</b>	<b>29,124</b>	<b>29,307</b>	<b>29,490</b>	<b>29,672</b>	<b>29,855</b>	<b>30,038</b>	<b>30,221</b>	<b>30,404</b>	<b>30,587</b>	<b>29,490</b>
9																
10		<b>Ft. Myers Peakers</b>														
11	34100	Structures And Improvements	1,283	1,300	1,317	1,333	1,350	1,367	1,384	1,401	1,418	1,435	1,452	1,469	1,486	1,384
12	34200	Fuel Holders, Producers And Accessories	546	553	561	568	576	583	591	598	606	613	621	628	636	591
13	34300	Prime Movers - General	9,741	9,876	10,011	10,146	10,282	10,418	10,555	10,692	10,828	10,965	11,102	11,240	11,377	10,556
14	34320	Prime Movers - Capital Spare Parts	(4,458)	(15,587)	(15,470)	(15,352)	(15,231)	(15,107)	(14,981)	(14,826)	(14,669)	(14,511)	(14,351)	(14,189)	(14,023)	(14,058)
15	34400	Generators	3,383	3,424	3,466	3,506	3,548	3,589	3,630	3,671	3,713	3,754	3,796	3,837	3,879	3,630
16	34500	Accessory Electric Equipment	3,674	3,717	3,761	3,805	3,849	3,893	3,936	3,981	4,025	4,069	4,113	4,157	4,201	3,937
17	34600	Miscellaneous Power Plant Equipment	207	209	212	214	217	219	222	224	227	229	232	234	237	222
18		<b>Total Ft. Myers Peakers</b>	<b>14,375</b>	<b>3,493</b>	<b>3,857</b>	<b>4,221</b>	<b>4,590</b>	<b>4,962</b>	<b>5,337</b>	<b>5,741</b>	<b>6,147</b>	<b>6,555</b>	<b>6,965</b>	<b>7,377</b>	<b>7,793</b>	<b>6,262</b>
19																
20		<b>Ft. Myers Common</b>														
21	34100	Structures And Improvements	(1,720)	(1,738)	(1,756)	(1,775)	(1,793)	(1,812)	(1,831)	(1,850)	(1,869)	(1,888)	(1,907)	(1,926)	(1,946)	(1,831)
22	34200	Fuel Holders, Producers And Accessories	487	489	490	491	492	493	494	495	496	497	499	500	501	494
23	34300	Prime Movers - General	471	485	498	511	525	538	551	565	578	591	604	618	631	551
24	34320	Prime Movers - Capital Spare Parts	22	22	23	23	23	24	24	24	24	25	25	25	26	24
25	34400	Generators	87	88	88	89	89	90	90	91	91	92	92	93	94	90
26	34500	Accessory Electric Equipment	483	486	489	493	496	499	502	506	509	512	515	518	522	502
27	34600	Miscellaneous Power Plant Equipment	384	386	388	389	391	393	395	397	398	400	402	404	405	395
28		<b>Total Ft. Myers Common</b>	<b>215</b>	<b>217</b>	<b>219</b>	<b>221</b>	<b>223</b>	<b>224</b>	<b>226</b>	<b>227</b>	<b>229</b>	<b>230</b>	<b>231</b>	<b>231</b>	<b>232</b>	<b>225</b>
29																
30		<b>Ft. Myers Unit 2</b>														
31	34100	Structures And Improvements	17,171	17,283	17,394	17,506	17,618	17,730	17,842	17,954	18,066	18,178	18,290	18,402	18,515	17,842
32	34200	Fuel Holders, Producers And Accessories	209	221	233	245	257	269	281	293	304	316	328	340	352	281
33	34300	Prime Movers - General	86,260	86,988	87,186	87,893	87,967	88,530	89,245	89,982	90,719	91,435	91,550	92,243	92,999	89,461
34	34320	Prime Movers - Capital Spare Parts	86,298	88,305	90,277	91,715	93,676	95,683	98,443	91,409	93,385	94,792	96,705	98,712	92,504	92,531
35	34400	Generators	29,429	29,535	29,640	29,746	29,852	29,957	29,475	29,587	29,701	29,815	29,409	29,527	29,647	29,549
36	34500	Accessory Electric Equipment	34,228	34,334	34,441	34,547	34,653	34,759	34,866	34,972	35,078	35,185	35,291	35,397	35,503	34,866
37	34600	Miscellaneous Power Plant Equipment	2,094	2,103	2,112	2,121	2,130	2,138	2,147	2,156	2,165	2,174	2,182	2,191	2,200	2,147
38		<b>Total Ft. Myers Unit 2</b>	<b>255,690</b>	<b>258,769</b>	<b>261,283</b>	<b>263,772</b>	<b>265,559</b>	<b>268,477</b>	<b>263,298</b>	<b>266,353</b>	<b>269,417</b>	<b>271,894</b>	<b>273,755</b>	<b>276,812</b>	<b>271,720</b>	<b>266,677</b>
39																
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / / /  
 Historical Test Year Ended / / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Ft. Myers Unit 3</b>														
2	34100	Structures And Improvements	4,482	4,504	4,525	4,546	4,567	4,588	4,610	4,631	4,652	4,673	4,695	4,716	4,737	4,610
3	34200	Fuel Holders, Producers And Accessories	3,650	3,665	3,679	3,693	3,708	3,722	3,737	3,751	3,765	3,780	3,794	3,809	3,823	3,737
4	34300	Prime Movers - General	(17,274)	(17,096)	(16,916)	(16,735)	(16,553)	(16,369)	(16,184)	(15,998)	(15,811)	(15,624)	(15,437)	(15,249)	(15,060)	(16,177)
5	34320	Prime Movers - Capital Spare Parts	24,211	24,361	24,511	24,661	24,811	24,961	25,111	25,261	25,412	25,562	25,713	25,863	26,014	25,112
6	34400	Generators	4,621	4,649	4,676	4,704	4,732	4,760	4,788	4,816	4,844	4,872	4,900	4,928	4,956	4,788
7	34500	Accessory Electric Equipment	9,294	9,329	9,364	9,398	9,433	9,468	9,503	9,538	9,573	9,608	9,643	9,678	9,714	9,503
8	34600	Miscellaneous Power Plant Equipment	109	115	121	127	133	139	145	151	158	164	170	176	182	145
9		<b>Total Ft. Myers Unit 3</b>	<b>29,093</b>	<b>29,525</b>	<b>29,959</b>	<b>30,394</b>	<b>30,832</b>	<b>31,270</b>	<b>31,710</b>	<b>32,151</b>	<b>32,593</b>	<b>33,035</b>	<b>33,478</b>	<b>33,921</b>	<b>34,365</b>	<b>31,718</b>
10																
11		<b>Gulf Clean Energy Center Pipeline</b>														
12	34200	Fuel Holders, Producers And Accessories	13,309	13,584	13,859	14,133	14,408	14,683	14,957	15,232	15,507	15,782	16,056	16,331	16,606	14,957
13		<b>Total Gulf Clean Energy Center Pipeline</b>	<b>13,309</b>	<b>13,584</b>	<b>13,859</b>	<b>14,133</b>	<b>14,408</b>	<b>14,683</b>	<b>14,957</b>	<b>15,232</b>	<b>15,507</b>	<b>15,782</b>	<b>16,056</b>	<b>16,331</b>	<b>16,606</b>	<b>14,957</b>
14																
15		<b>Gulf Clean Energy Center Combustion Turbine</b>														
16	34100	Structures And Improvements	4,605	4,671	4,741	4,811	4,881	4,952	5,022	5,093	5,163	5,234	5,305	5,376	5,447	5,023
17	34200	Fuel Holders, Producers And Accessories	1,755	1,811	1,871	1,932	1,992	2,053	2,113	2,174	2,235	2,295	2,356	2,417	2,478	2,114
18	34300	Prime Movers - General	28,746	29,006	29,261	29,557	29,853	30,109	30,386	30,663	30,941	31,219	31,497	31,775	32,054	30,390
19	34320	Prime Movers - Capital Spare Parts	9,695	9,970	10,266	10,561	10,856	11,153	11,450	11,747	12,044	12,342	12,640	12,939	13,238	11,454
20	34400	Generators	982	1,010	1,039	1,069	1,098	1,128	1,158	1,187	1,217	1,247	1,277	1,307	1,336	1,158
21	34500	Accessory Electric Equipment	6,461	6,625	6,801	6,976	7,152	7,329	7,505	7,682	7,859	8,036	8,214	8,391	8,569	7,508
22	34600	Miscellaneous Power Plant Equipment	406	417	429	442	454	466	478	490	503	515	527	540	552	478
23		<b>Total Gulf Clean Energy Center Combustion Turbine</b>	<b>52,651</b>	<b>53,510</b>	<b>54,429</b>	<b>55,347</b>	<b>56,267</b>	<b>57,189</b>	<b>58,112</b>	<b>59,037</b>	<b>59,963</b>	<b>60,889</b>	<b>61,816</b>	<b>62,744</b>	<b>63,674</b>	<b>58,125</b>
24																
25		<b>Lansing Smith Common</b>														
26	34100	Structures And Improvements	39,862	40,090	40,318	40,547	40,775	41,004	41,233	41,462	41,691	41,920	42,149	42,378	42,616	41,234
27	34200	Fuel Holders, Producers And Accessories	3,818	3,823	3,828	3,832	3,837	3,841	3,846	3,851	3,855	3,860	3,865	3,869	3,875	3,846
28	34300	Prime Movers - General	8,233	8,278	8,323	8,368	8,413	8,459	8,504	8,549	8,595	8,640	8,685	8,731	8,781	8,505
29	34400	Generators	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)	(1,675)
30	34500	Accessory Electric Equipment	8,921	8,942	8,963	8,984	9,005	9,026	9,047	9,068	9,090	9,111	9,132	9,153	9,178	9,048
31	34600	Miscellaneous Power Plant Equipment	2,126	2,132	2,137	2,143	2,148	2,154	2,159	2,165	2,170	2,176	2,182	2,187	2,194	2,160
32		<b>Total Lansing Smith Common</b>	<b>61,286</b>	<b>61,590</b>	<b>61,895</b>	<b>62,199</b>	<b>62,504</b>	<b>62,809</b>	<b>63,114</b>	<b>63,420</b>	<b>63,726</b>	<b>64,031</b>	<b>64,338</b>	<b>64,644</b>	<b>64,968</b>	<b>63,117</b>
33																
34		<b>Lansing Smith Unit A</b>														
35	34100	Structures And Improvements	1,106	1,113	1,120	1,127	1,135	1,142	1,149	1,156	1,163	1,170	1,177	1,184	(207)	1,041
36	34200	Fuel Holders, Producers And Accessories	905	907	910	913	916	919	922	925	928	931	934	936	231	867
37	34300	Prime Movers - General	1,846	1,860	1,875	1,889	1,904	1,918	1,933	1,947	1,961	1,976	1,990	2,005	(607)	1,731
38	34400	Generators	4,929	4,938	4,946	4,955	4,963	4,972	4,980	4,989	4,997	5,006	5,014	5,023	1,472	4,706
39	34500	Accessory Electric Equipment	2,618	2,630	2,641	2,653	2,665	2,677	2,688	2,700	2,712	2,724	2,736	2,747	(591)	2,431
40	34600	Miscellaneous Power Plant Equipment	23	23	23	23	24	24	24	24	25	25	25	25	(19)	21
41		<b>Total Lansing Smith Unit A</b>	<b>11,427</b>	<b>11,472</b>	<b>11,516</b>	<b>11,561</b>	<b>11,606</b>	<b>11,651</b>	<b>11,696</b>	<b>11,741</b>	<b>11,786</b>	<b>11,831</b>	<b>11,876</b>	<b>11,921</b>	<b>279</b>	<b>10,797</b>
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Lansing Smith Unit 3</b>														
2	34100	Structures And Improvements	16,268	16,284	16,398	16,115	16,230	16,346	16,462	16,577	16,694	16,811	16,916	17,033	17,151	16,560
3	34200	Fuel Holders, Producers And Accessories	(203)	(205)	(205)	(585)	(584)	(582)	(580)	(578)	(575)	(572)	(571)	(567)	(564)	(490)
4	34300	Prime Movers - General	(75,450)	(79,909)	(79,708)	(88,764)	(88,440)	(88,098)	(87,748)	(87,413)	(87,051)	(86,685)	(86,491)	(86,319)	(85,838)	(85,209)
5	34320	Prime Movers - Capital Spare Parts	(36,079)	(36,041)	(35,926)	(36,664)	(36,744)	(39,735)	(39,863)	(39,990)	(60,114)	(60,238)	(60,379)	(60,373)	(60,367)	(50,978)
6	34400	Generators	18,436	18,440	18,465	17,903	17,929	17,955	17,981	18,005	18,032	18,059	18,086	18,093	18,120	18,114
7	34500	Accessory Electric Equipment	4,896	4,915	4,939	4,869	4,893	4,917	4,942	4,966	4,991	5,016	5,035	5,060	5,085	4,963
8	34600	Miscellaneous Power Plant Equipment	192	117	121	111	116	121	126	131	136	142	146	151	156	136
9		<b>Total Lansing Smith Unit 3</b>	(71,939)	(76,399)	(75,915)	(87,215)	(86,600)	(109,077)	(108,680)	(108,301)	(107,886)	(107,467)	(107,278)	(106,723)	(106,257)	(96,903)
10																
11		<b>Manatee Unit 3</b>														
12	34100	Structures And Improvements	50,116	50,374	50,602	50,857	51,121	51,386	51,650	51,915	52,180	52,445	52,710	52,975	53,243	51,660
13	34200	Fuel Holders, Producers And Accessories	2,822	2,835	2,846	2,858	2,869	2,881	2,893	2,905	2,918	2,929	2,941	2,953	2,965	2,894
14	34300	Prime Movers - General	84,921	85,205	84,590	84,816	83,790	84,137	84,480	84,865	85,251	84,669	84,166	84,547	84,959	84,646
15	34320	Prime Movers - Capital Spare Parts	92,820	94,164	95,220	96,080	89,434	90,762	83,880	85,142	86,411	87,174	88,330	81,963	75,063	88,188
16	34400	Generators	21,235	21,329	21,214	21,292	21,195	21,291	21,389	21,488	21,587	21,495	21,403	21,506	21,611	21,387
17	34500	Accessory Electric Equipment	23,972	24,045	24,109	24,186	24,250	24,327	24,405	24,483	24,561	24,635	24,710	24,788	24,866	24,411
18	34600	Miscellaneous Power Plant Equipment	6,368	6,305	6,256	6,179	6,138	6,099	6,060	6,022	5,984	5,945	5,906	5,870	5,856	6,076
19		<b>Total Manatee Unit 3</b>	282,256	284,257	284,837	286,267	278,796	280,884	274,758	276,821	278,892	279,292	280,167	274,601	268,563	279,261
20																
21		<b>Martin Common</b>														
22	34100	Structures And Improvements	167,237	167,510	167,792	168,075	168,357	168,635	168,917	169,199	169,481	169,764	170,046	170,328	170,610	168,919
23	34200	Fuel Holders, Producers And Accessories	(961)	(942)	(923)	(904)	(885)	(866)	(847)	(828)	(809)	(790)	(771)	(752)	(733)	(847)
24	34300	Prime Movers - General	11,127	11,144	11,161	11,178	11,195	11,197	11,214	11,230	11,247	11,263	11,280	11,296	11,312	11,219
25	34320	Prime Movers - Capital Spare Parts	24,734	25,240	25,746	26,252	26,757	27,263	27,769	28,275	28,781	29,286	29,792	30,298	30,804	27,769
26	34500	Accessory Electric Equipment	7,828	7,856	7,885	7,914	7,943	7,971	8,000	8,029	8,058	8,086	8,115	8,144	8,173	8,000
27	34600	Miscellaneous Power Plant Equipment	2,332	2,344	2,355	2,366	2,378	2,389	2,400	2,412	2,423	2,434	2,446	2,457	2,469	2,400
28		<b>Total Martin Common</b>	212,298	213,153	214,017	214,881	215,744	216,589	217,453	218,317	219,180	220,044	220,907	221,770	222,633	217,461
29																
30		<b>Martin Unit 3</b>														
31	34100	Structures And Improvements	1,238	1,243	1,249	1,255	1,260	1,266	1,271	1,277	1,282	1,288	1,294	1,299	1,305	1,271
32	34200	Fuel Holders, Producers And Accessories	180	181	181	182	183	184	184	185	186	187	187	188	189	184
33	34300	Prime Movers - General	50,424	50,426	50,428	50,422	50,422	50,371	50,365	50,362	50,364	50,364	50,366	50,350	50,351	50,386
34	34320	Prime Movers - Capital Spare Parts	30,423	30,860	31,298	31,735	32,173	32,610	33,048	33,485	33,923	34,361	34,798	35,236	35,673	33,048
35	34400	Generators	19,505	19,577	19,649	19,720	19,792	19,828	19,900	19,972	20,044	20,116	20,189	20,261	20,333	19,914
36	34500	Accessory Electric Equipment	21,466	21,510	21,554	21,598	21,642	21,685	21,729	21,773	21,817	21,860	21,904	21,947	21,991	21,729
37	34600	Miscellaneous Power Plant Equipment	430	430	430	430	430	430	430	431	431	431	431	431	431	430
38		<b>Total Martin Unit 3</b>	123,666	124,227	124,789	125,343	125,902	126,374	126,929	127,485	128,047	128,607	129,168	129,711	130,273	126,963
39																
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / / /  
 Historical Test Year Ended / / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Martin Unit 4</b>														
2	34100	Structures And Improvements	751	750	750	749	748	747	746	746	745	744	743	742	741	746
3	34200	Fuel Holders, Producers And Accessories	775	776	776	777	778	779	779	780	781	781	782	783	784	779
4	34300	Prime Movers - General	73,872	73,964	74,057	74,142	74,226	74,288	74,375	74,459	74,548	74,636	74,724	74,811	74,899	74,385
5	34320	Prime Movers - Capital Spare Parts	20,952	21,549	22,146	22,743	23,340	23,937	24,534	8,079	8,489	8,899	9,309	9,719	10,129	16,448
6	34400	Generators	18,358	18,433	18,507	18,582	18,656	18,731	18,805	18,880	18,954	19,029	19,104	19,178	19,252	18,805
7	34500	Accessory Electric Equipment	19,056	19,098	19,140	19,181	19,223	19,264	19,306	19,347	19,389	19,430	19,471	19,513	19,554	19,306
8	34600	Miscellaneous Power Plant Equipment	469	469	469	469	469	469	469	469	469	469	469	469	469	469
9		<b>Total Martin Unit 4</b>	134,233	135,039	135,844	136,642	137,439	138,215	139,015	122,760	123,374	123,988	124,602	125,215	125,827	130,938
10																
11		<b>Martin Unit 8</b>														
12	34100	Structures And Improvements	13,705	13,749	13,763	13,807	13,852	13,897	13,940	13,984	14,029	14,072	14,114	14,160	14,203	13,944
13	34200	Fuel Holders, Producers And Accessories	5,951	5,974	5,983	6,007	6,030	6,053	6,076	6,099	6,122	6,145	6,167	6,190	6,213	6,078
14	34300	Prime Movers - General	72,891	73,528	69,142	69,676	70,223	70,194	70,901	71,655	72,445	73,179	73,636	74,439	75,217	72,087
15	34320	Prime Movers - Capital Spare Parts	61,891	63,239	64,183	65,245	43,496	44,624	45,753	46,884	48,035	49,172	50,423	51,706	52,977	52,884
16	34400	Generators	19,267	19,380	18,766	18,883	19,003	19,124	19,244	19,365	19,491	19,614	19,734	19,862	19,984	19,363
17	34500	Accessory Electric Equipment	27,926	28,011	27,746	27,833	27,922	28,012	28,098	28,186	28,277	28,365	28,451	28,543	28,632	28,154
18	34600	Miscellaneous Power Plant Equipment	2,663	2,670	2,670	2,677	2,684	2,690	2,697	2,703	2,710	2,717	2,723	2,730	2,736	2,698
19		<b>Total Martin Unit 8</b>	204,295	206,551	202,253	204,128	183,209	184,595	186,710	188,876	191,109	193,264	195,248	197,628	199,961	195,217
20																
21		<b>Okeechobee Clean Energy Center</b>														
22	34100	Structures And Improvements	15,955	16,143	16,307	16,495	16,685	16,877	17,068	17,261	17,453	17,646	17,839	18,032	18,227	17,076
23	34200	Fuel Holders, Producers And Accessories	5,874	5,937	6,001	6,065	6,128	6,192	6,256	6,320	6,384	6,447	6,511	6,575	6,639	6,256
24	34300	Prime Movers - General	118,233	119,715	120,562	122,048	123,491	124,987	126,485	127,962	129,464	130,967	132,472	133,978	135,448	126,601
25	34320	Prime Movers - Capital Spare Parts	(42,790)	(41,758)	(42,244)	(41,906)	(49,999)	(48,993)	(47,919)	(46,920)	(45,823)	(44,719)	(43,558)	(42,392)	(41,218)	(44,634)
26	34400	Generators	9,572	9,690	9,809	9,927	10,046	10,165	10,284	10,402	10,521	10,640	10,759	10,877	10,996	10,284
27	34500	Accessory Electric Equipment	18,501	18,695	18,889	19,083	19,278	19,472	19,666	19,860	20,054	20,248	20,442	20,636	20,830	19,666
28	34600	Miscellaneous Power Plant Equipment	2,923	2,946	2,969	2,992	3,015	3,039	3,062	3,085	3,108	3,132	3,155	3,178	3,201	3,062
29		<b>Total Okeechobee Clean Energy Center</b>	128,267	131,368	132,292	134,704	128,644	131,738	134,902	137,970	141,162	144,362	147,620	150,885	154,124	138,311
30																
31		<b>Port Everglades Energy Center</b>														
32	34100	Structures And Improvements	14,440	14,512	14,585	14,656	14,728	14,800	14,872	14,944	15,015	15,086	15,156	15,227	15,297	14,871
33	34200	Fuel Holders, Producers And Accessories	15,467	15,561	15,654	15,748	15,842	15,936	16,030	16,124	16,218	16,312	16,406	16,499	16,593	16,030
34	34300	Prime Movers - General	113,300	114,136	114,993	115,844	116,699	117,555	118,409	119,264	120,118	120,970	121,822	122,674	123,527	118,408
35	34320	Prime Movers - Capital Spare Parts	(22,802)	(21,663)	(20,520)	(19,372)	(18,219)	(17,060)	(15,896)	(14,727)	(13,554)	(12,378)	(11,198)	(10,014)	(8,825)	(15,864)
36	34400	Generators	24,709	24,932	25,154	25,376	25,599	25,821	26,044	26,266	26,489	26,712	26,935	27,158	27,380	26,044
37	34500	Accessory Electric Equipment	23,484	23,662	23,840	24,018	24,196	24,374	24,552	24,730	24,908	25,085	25,263	25,441	25,619	24,552
38	34600	Miscellaneous Power Plant Equipment	2,370	2,368	2,367	2,366	2,364	2,363	2,361	2,360	2,358	2,357	2,355	2,353	2,351	2,361
39		<b>Total Port Everglades Energy Center</b>	170,967	173,507	176,073	178,636	181,209	183,789	186,372	188,961	191,551	194,144	196,740	199,338	201,943	186,402
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / / /  
 Historical Test Year Ended / / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Riviera Beach Clean Energy Center</b>														
2	34100	Structures And Improvements	20,293	20,388	20,482	20,576	20,670	20,764	20,858	20,952	21,046	21,139	21,225	21,318	21,411	20,856
3	34200	Fuel Holders, Producers And Accessories	18,083	18,206	18,330	18,454	18,579	18,704	18,829	18,955	19,081	19,207	19,281	19,407	19,534	18,819
4	34300	Prime Movers - General	103,688	104,493	105,288	106,098	106,924	107,718	108,551	109,390	110,231	110,645	110,213	110,920	111,760	108,148
5	34320	Prime Movers - Capital Spare Parts	(62,268)	(61,413)	(60,556)	(59,773)	(58,915)	(58,359)	(57,381)	(60,499)	(59,453)	(59,490)	(63,222)	(69,221)	(75,403)	(61,996)
6	34400	Generators	25,957	26,121	26,285	26,449	26,613	26,777	26,941	27,105	27,269	27,433	27,597	27,761	27,925	26,941
7	34500	Accessory Electric Equipment	24,297	24,429	24,561	24,693	24,824	24,956	25,088	25,219	25,351	25,482	25,613	25,745	25,876	25,087
8	34600	Miscellaneous Power Plant Equipment	3,432	3,446	3,460	3,473	3,487	3,500	3,514	3,527	3,541	3,554	3,568	3,581	3,595	3,514
9		<b>Total Riviera Beach Clean Energy Center</b>	133,483	135,670	137,849	139,970	142,183	144,061	146,400	144,650	147,066	147,971	144,275	139,511	134,699	141,368
10																
11		<b>Sanford Common</b>														
12	34100	Structures And Improvements	42,263	42,414	42,564	42,715	42,866	43,017	43,167	43,318	43,468	43,619	43,769	43,919	44,069	43,167
13	34200	Fuel Holders, Producers And Accessories	(115)	(115)	(115)	(114)	(114)	(114)	(114)	(114)	(114)	(113)	(113)	(113)	(113)	(114)
14	34300	Prime Movers - General	1,539	1,594	1,651	1,707	1,764	1,821	1,877	1,934	1,991	2,047	2,104	2,161	2,217	1,878
15	34320	Prime Movers - Capital Spare Parts	10,225	10,496	10,768	11,039	11,311	11,582	11,854	12,125	12,397	12,668	12,939	13,211	13,482	11,854
16	34400	Generators	251	257	263	270	276	283	290	297	303	310	317	324	331	290
17	34500	Accessory Electric Equipment	1,498	1,511	1,523	1,536	1,548	1,561	1,573	1,586	1,598	1,610	1,622	1,634	1,646	1,573
18	34600	Miscellaneous Power Plant Equipment	1,150	1,153	1,155	1,158	1,161	1,163	1,166	1,169	1,171	1,174	1,176	1,179	1,182	1,166
19		<b>Total Sanford Common</b>	56,810	57,310	57,811	58,311	58,812	59,313	59,814	60,314	60,815	61,315	61,815	62,315	62,815	59,813
20																
21		<b>Sanford Unit 4</b>														
22	34100	Structures And Improvements	5,547	5,558	5,570	5,582	5,593	5,605	5,617	5,628	5,640	5,652	5,663	5,675	5,686	5,616
23	34200	Fuel Holders, Producers And Accessories	(1,038)	(1,058)	(1,078)	(1,099)	(1,119)	(1,139)	(1,160)	(1,180)	(1,200)	(1,221)	(1,242)	(1,262)	(1,283)	(1,160)
24	34300	Prime Movers - General	83,010	83,819	84,717	85,519	86,335	87,246	88,067	88,986	89,906	90,731	91,648	92,511	93,342	88,141
25	34320	Prime Movers - Capital Spare Parts	44,642	17,371	18,210	19,050	19,892	20,736	21,581	22,583	23,586	24,589	25,593	26,590	27,595	24,001
26	34400	Generators	17,438	17,494	17,550	17,607	17,663	17,720	17,776	17,832	17,889	17,945	18,001	18,056	18,112	17,776
27	34500	Accessory Electric Equipment	17,789	18,823	17,857	17,892	17,926	17,960	17,995	18,029	18,064	18,098	18,132	18,165	18,199	17,995
28	34600	Miscellaneous Power Plant Equipment	1,428	1,399	1,399	1,398	1,398	1,399	1,399	1,401	1,403	1,404	1,406	1,408	1,408	1,404
29		<b>Sanford Unit 4</b>	168,815	142,406	144,226	145,949	147,689	149,527	151,275	153,280	155,286	157,197	159,201	161,138	163,060	153,773
30																
31		<b>Sanford Unit 5</b>														
32	34100	Structures And Improvements	4,661	4,673	4,685	4,697	4,709	4,722	4,734	4,746	4,758	4,770	4,782	4,794	4,806	4,734
33	34200	Fuel Holders, Producers And Accessories	(2,242)	(2,277)	(2,312)	(2,348)	(2,383)	(2,419)	(2,454)	(2,490)	(2,526)	(2,561)	(2,597)	(2,633)	(2,669)	(2,455)
34	34300	Prime Movers - General	92,457	92,953	93,447	93,942	94,441	94,942	95,438	95,934	96,431	96,887	97,325	97,743	98,155	95,258
35	34320	Prime Movers - Capital Spare Parts	77,629	78,062	80,496	81,932	83,368	84,805	86,242	87,680	89,119	90,553	91,961	93,398	94,837	86,237
36	34400	Generators	18,670	18,731	18,792	18,853	18,914	18,975	19,036	19,097	19,158	19,219	19,279	19,340	19,401	19,036
37	34500	Accessory Electric Equipment	15,901	15,894	15,886	15,878	15,871	15,863	15,854	15,846	15,838	15,829	15,820	15,811	15,802	15,849
38	34600	Miscellaneous Power Plant Equipment	(1,413)	(1,347)	(1,277)	(1,208)	(1,139)	(1,068)	(998)	(927)	(856)	(785)	(714)	(642)	(568)	(995)
39		<b>Total Sanford Unit 5</b>	205,663	207,689	209,718	211,746	213,781	215,819	217,852	219,886	221,921	223,911	225,936	227,911	229,204	217,663
40																
41																
42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Turkey Point Unit 5</b>														
2	34100	Structures And Improvements	33,466	34,161	34,856	35,533	36,224	36,919	37,609	38,305	39,000	39,695	40,391	41,082	41,779	37,617
3	34200	Fuel Holders, Producers And Accessories	6,944	6,970	6,995	7,021	7,047	7,072	7,098	7,123	7,149	7,175	7,200	7,226	7,252	7,098
4	34300	Prime Movers - General	59,214	59,673	60,136	60,589	61,048	61,508	61,925	62,376	62,835	63,292	63,748	64,114	64,551	61,924
5	34320	Prime Movers - Capital Spare Parts	16,856	18,244	19,634	21,023	22,415	23,808	25,201	26,596	27,992	29,388	30,785	32,182	33,578	25,208
6	34400	Generators	3,024	3,000	2,975	2,950	2,924	2,899	2,873	2,847	2,821	2,795	2,769	2,742	2,715	2,872
7	34500	Accessory Electric Equipment	27,390	27,493	27,576	27,668	27,761	27,853	27,946	28,039	28,131	28,224	28,316	28,409	28,501	27,946
8	34600	Miscellaneous Power Plant Equipment	6,042	6,057	6,071	6,086	6,101	6,115	6,130	6,144	6,159	6,174	6,188	6,203	6,217	6,130
9		<b>Total Turkey Point Unit 5</b>	152,936	155,587	158,243	160,870	163,519	166,174	168,783	171,431	174,087	176,742	179,396	181,956	184,593	168,794
10																
11		<b>West County Common</b>														
12	34100	Structures And Improvements	22,898	23,030	23,191	23,352	23,514	23,675	23,837	24,000	24,162	24,324	24,487	24,562	24,726	23,828
13	34200	Fuel Holders, Producers And Accessories	2,351	2,316	2,342	2,368	2,394	2,421	2,448	2,476	2,503	2,531	2,558	2,576	2,603	2,453
14	34300	Prime Movers - General	8,520	8,662	8,805	8,948	9,091	9,234	9,378	9,521	9,665	9,809	9,952	10,037	10,181	9,369
15	34320	Prime Movers - Capital Spare Parts	103,290	105,202	107,114	109,026	110,938	112,850	114,762	116,674	118,586	120,498	122,410	124,320	126,232	114,762
16	34500	Accessory Electric Equipment	2,532	2,543	2,554	2,564	2,575	2,586	2,596	2,607	2,617	2,628	2,639	2,634	2,645	2,594
17	34600	Miscellaneous Power Plant Equipment	635	640	645	651	656	661	667	672	677	683	688	691	696	666
18		<b>Total West County Common</b>	140,226	142,393	144,650	146,908	149,168	151,428	153,688	155,949	158,211	160,472	162,734	164,820	167,084	153,672
19																
20		<b>West County Unit 1</b>														
21	34100	Structures And Improvements	1,468	1,318	1,167	1,009	857	705	550	397	244	90	(64)	(219)	(374)	550
22	34200	Fuel Holders, Producers And Accessories	5,537	5,569	5,601	5,588	5,617	5,650	5,683	5,717	5,751	5,785	5,817	5,851	5,885	5,696
23	34300	Prime Movers - General	46,581	46,884	47,187	47,246	47,342	47,653	47,895	48,212	48,529	48,846	49,152	49,467	49,789	48,060
24	34320	Prime Movers - Capital Spare Parts	(51,925)	(51,117)	(50,305)	(49,504)	(48,725)	(48,007)	(47,445)	(47,074)	(46,795)	(46,516)	(46,237)	(45,958)	(45,679)	(43,184)
25	34400	Generators	(4,776)	(4,965)	(5,154)	(5,352)	(5,583)	(5,774)	(5,965)	(6,156)	(6,349)	(6,541)	(6,735)	(6,928)	(7,123)	(6,954)
26	34500	Accessory Electric Equipment	26,650	26,775	26,900	27,023	27,147	27,272	27,385	27,510	27,635	27,760	27,885	28,010	28,136	27,391
27	34600	Miscellaneous Power Plant Equipment	3,233	3,247	3,261	3,274	3,288	3,302	3,315	3,329	3,342	3,356	3,370	3,383	3,397	3,315
28		<b>Total West County Unit 1</b>	26,768	27,711	28,656	29,284	29,343	30,321	31,220	31,436	32,359	33,390	34,409	35,458	36,525	31,299
29																
30		<b>West County Unit 2</b>														
31	34100	Structures And Improvements	12,898	12,953	13,008	13,063	13,119	13,174	13,228	13,284	13,339	13,394	13,449	13,489	13,544	13,226
32	34200	Fuel Holders, Producers And Accessories	1,889	1,898	1,907	1,915	1,923	1,926	1,935	1,943	1,952	1,954	1,962	1,962	1,971	1,934
33	34300	Prime Movers - General	38,187	38,979	39,768	40,549	41,316	41,762	42,532	43,327	44,132	44,208	45,020	45,237	46,035	42,389
34	34320	Prime Movers - Capital Spare Parts	(42,078)	(40,944)	(39,807)	(38,666)	(37,519)	(36,138)	(34,818)	(33,501)	(32,387)	(31,564)	(30,733)	(29,115)	(27,965)	(39,380)
35	34400	Generators	7,807	7,795	7,784	7,772	7,760	7,747	7,735	7,722	7,709	7,696	7,682	7,648	7,634	7,730
36	34500	Accessory Electric Equipment	13,526	13,590	13,653	13,717	13,781	13,846	13,887	13,952	14,017	14,082	14,147	14,197	14,263	13,897
37	34600	Miscellaneous Power Plant Equipment	4,895	4,716	4,738	4,760	4,782	4,803	4,825	4,847	4,868	4,890	4,912	4,928	4,950	4,824
38		<b>Total West County Unit 2</b>	36,923	38,988	41,050	43,110	45,161	44,119	43,323	44,573	46,630	47,660	49,740	48,346	50,432	44,620
39																
40																
41																
42																



FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>West County Unit 3</b>														
2	34100	Structures And Improvements	18,457	18,544	18,630	18,716	18,803	18,889	18,976	19,062	19,149	19,235	19,321	19,408	19,495	18,976
3	34200	Fuel Holders, Producers And Accessories	2,375	2,386	2,397	2,407	2,418	2,429	2,441	2,451	2,463	2,472	2,483	2,494	2,505	2,440
4	34300	Prime Movers - General	84,196	84,781	85,443	86,094	86,754	87,421	88,092	88,752	89,425	90,064	90,727	91,382	92,066	88,092
5	34320	Prime Movers - Capital Spare Parts	(28,610)	(27,625)	(26,634)	(25,633)	(24,623)	(23,606)	(22,582)	(21,549)	(20,504)	(19,451)	(18,390)	(17,321)	(16,243)	(22,521)
6	34400	Generators	23,458	23,612	23,767	23,922	24,077	24,234	24,390	24,547	24,704	24,861	25,018	25,176	25,334	24,392
7	34500	Accessory Electric Equipment	21,158	21,264	21,370	21,475	21,581	21,687	21,793	21,899	22,005	22,110	22,216	22,323	22,429	21,793
8	34600	Miscellaneous Power Plant Equipment	9,803	9,825	9,848	9,871	9,894	9,917	9,940	9,963	9,985	10,008	10,031	10,054	10,077	9,940
9		<b>Total West County Unit 3</b>	130,836	132,787	134,821	136,854	138,905	140,971	143,049	145,124	147,227	149,300	151,407	153,515	155,663	143,112
10																
11		<b>Lauderdale Unit 4, Unit 5, and Common <sup>(2)</sup></b>														
12	34100	Structures And Improvements	(13,856)	(13,767)	(13,677)	(13,588)	(13,498)	(13,409)	(13,319)	(13,230)	(13,141)	(13,051)	(12,962)	(12,872)	(12,783)	(13,319)
13	34200	Fuel Holders, Producers And Accessories	(823)	(818)	(812)	(807)	(802)	(796)	(791)	(786)	(780)	(775)	(770)	(764)	(759)	(791)
14	34300	Prime Movers - General	(115,095)	(114,352)	(113,609)	(112,867)	(112,124)	(111,381)	(110,638)	(109,895)	(109,152)	(108,409)	(107,666)	(106,923)	(106,180)	(110,638)
15	34320	Prime Movers - Capital Spare Parts	(57,379)	(57,009)	(56,638)	(56,268)	(55,897)	(55,527)	(55,157)	(54,786)	(54,416)	(54,045)	(53,675)	(53,305)	(52,934)	(55,157)
16	34400	Generators	(9,116)	(9,058)	(8,999)	(8,940)	(8,881)	(8,822)	(8,763)	(8,704)	(8,646)	(8,587)	(8,528)	(8,469)	(8,410)	(8,763)
17	34500	Accessory Electric Equipment	(11,231)	(11,159)	(11,087)	(11,014)	(10,942)	(10,869)	(10,797)	(10,724)	(10,652)	(10,579)	(10,507)	(10,434)	(10,362)	(10,797)
18	34600	Miscellaneous Power Plant Equipment	(1,048)	(1,041)	(1,034)	(1,028)	(1,021)	(1,014)	(1,007)	(1,000)	(994)	(987)	(980)	(973)	(967)	(1,007)
19		<b>Total Lauderdale Unit 4, Unit 5, and Common</b>	(208,549)	(207,203)	(205,857)	(204,511)	(203,164)	(201,818)	(200,472)	(199,126)	(197,780)	(196,433)	(195,087)	(193,741)	(192,395)	(200,472)
20																
21		<b>Other Minor Other Production</b>	11,954	11,954	11,954	11,954	11,954	11,954	11,954	11,954	11,953	11,953	11,953	11,953	11,953	11,954
22																
23		<b>Surplus Flowback</b>	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
24																
25		<b>TOTAL OTHER PRODUCTION</b>	3,146,586	3,143,531	3,173,744	3,200,979	3,192,490	3,205,496	3,206,539	3,225,781	3,267,882	3,305,043	3,334,070	3,358,039	3,365,613	3,240,446
26																
27		<b>TRANSMISSION <sup>(2) (4)</sup></b>														
28		<b>Oil Backout Transmission</b>														
29	35020	Easements	22,258	22,259	22,259	22,260	22,260	22,261	22,261	22,262	22,262	22,263	22,263	22,264	22,264	22,261
30	35200	Structures And Improvements	4,549	4,549	4,549	4,549	4,549	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550
31	35300	Station Equipment	58,052	58,054	58,056	58,058	58,059	58,061	58,063	58,065	58,067	58,069	58,071	58,073	58,075	58,063
32	35400	Towers And Fixtures	20,978	20,980	20,982	20,983	20,985	20,986	20,988	20,989	20,991	20,992	20,994	20,995	20,997	20,988
33	35500	Poles And Fixtures	11,512	11,514	11,516	11,518	11,520	11,521	11,523	11,525	11,527	11,529	11,531	11,533	11,535	11,523
34	35600	Overhead Conductors And Devices	73,332	73,335	73,339	73,342	73,345	73,348	73,351	73,354	73,357	73,360	73,364	73,367	73,370	73,351
35	35700	Underground Conduit	37	37	37	37	37	37	37	37	37	37	37	37	37	37
36	35900	Roads And Trails	5,919	5,919	5,919	5,920	5,920	5,920	5,920	5,920	5,920	5,921	5,921	5,921	5,921	5,920
37		<b>Total Oil Backout Transmission</b>	196,638	196,647	196,656	196,666	196,675	196,684	196,693	196,703	196,712	196,721	196,730	196,740	196,749	196,693
38																
39																
40																
41																
42																

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>All Other Transmission</b>														
2	35020	Easements	91,707	92,030	92,352	92,674	92,996	93,318	93,646	93,974	94,301	94,629	94,957	95,284	95,613	93,652
3	35200	Structures And Improvements	92,538	93,453	94,373	95,293	96,216	97,143	98,069	98,998	99,929	100,860	101,797	102,739	103,682	98,084
4	35300	Station Equipment	765,838	770,332	774,880	779,414	783,958	788,549	793,197	797,909	802,674	807,441	812,260	817,135	822,025	793,509
5	35310	Station Equipment - Step-Up Transformers	165,510	166,907	168,315	169,723	171,147	172,588	174,028	175,481	176,945	178,410	179,889	181,382	182,875	174,092
6	35400	Towers And Fixtures	24,292	25,409	26,864	(6,648)	(3,962)	(1,273)	1,364	4,107	6,947	9,581	12,318	15,058	17,846	10,139
7	35500	Poles And Fixtures	705,836	712,816	719,763	725,816	732,879	739,964	746,977	754,274	761,576	768,868	776,171	783,498	790,998	747,649
8	35600	Overhead Conductors And Devices	480,043	483,711	487,353	490,958	494,551	498,164	501,756	505,509	509,269	513,025	516,787	520,566	524,336	502,010
9	35700	Underground Conduit	47,706	47,882	48,057	48,233	48,408	48,584	48,759	48,935	49,110	49,286	49,461	49,637	49,813	48,759
10	35800	Underground Conductors And Devices	10,176	10,378	10,566	10,737	10,904	11,088	11,275	11,460	11,639	11,825	12,012	12,213	12,415	11,284
11	35900	Roads And Trails	52,730	52,899	53,069	53,238	53,407	53,576	53,745	53,914	54,083	54,252	54,421	54,590	54,759	53,745
12		<b>Total All-Other Transmission</b>	<b>2,436,375</b>	<b>2,455,817</b>	<b>2,475,592</b>	<b>2,495,441</b>	<b>2,480,504</b>	<b>2,501,701</b>	<b>2,522,817</b>	<b>2,544,561</b>	<b>2,566,375</b>	<b>2,588,178</b>	<b>2,610,072</b>	<b>2,632,102</b>	<b>2,654,461</b>	<b>2,532,923</b>
13																
14		<b>Surplus Flowback</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>	<b>(310,355)</b>
15																
16		<b>TOTAL TRANSMISSION</b>	<b>2,322,659</b>	<b>2,342,109</b>	<b>2,361,894</b>	<b>2,345,752</b>	<b>2,366,824</b>	<b>2,388,030</b>	<b>2,409,156</b>	<b>2,430,909</b>	<b>2,452,732</b>	<b>2,474,544</b>	<b>2,496,448</b>	<b>2,518,487</b>	<b>2,540,856</b>	<b>2,419,261</b>
17																
18		<b>DISTRIBUTION <sup>(2) (4)</sup></b>														
19	36010	Easements	78	79	79	79	80	80	80	81	81	82	82	82	83	80
20	36100	Structures And Improvements	123,633	124,376	125,122	125,872	126,627	127,389	128,157	128,930	129,707	130,487	131,270	132,059	132,852	128,191
21	36200	Station Equipment	812,525	815,954	819,955	821,990	825,037	828,132	831,250	834,405	837,571	840,755	843,980	847,194	850,311	831,404
22	36290	Substation Equipment - LMS	1,540	1,457	1,297	1,065	1,018	929	879	820	754	694	634	574	514	773
23	36410	Poles, Towers And Fixtures - Wood	567,581	573,081	578,611	584,153	589,716	595,308	600,899	606,498	612,113	617,780	623,470	629,199	634,956	601,028
24	36420	Poles, Towers And Fixtures - Concrete	267,058	272,344	277,654	282,979	288,323	293,687	299,057	304,437	309,831	315,256	320,697	326,162	331,646	299,164
25	36500	Overhead Conductors And Devices	686,554	690,851	695,218	699,556	703,912	708,343	712,688	717,099	721,520	725,940	730,423	735,157	739,978	712,834
26	36660	Underground Conduit - Duct System	721,289	726,474	731,705	736,986	742,318	747,694	753,115	758,580	764,091	769,645	775,236	780,863	786,529	753,425
27	36670	Underground Conduit - Direct Buried	58,070	58,519	58,974	59,436	59,904	60,377	60,856	61,341	61,832	62,327	62,827	63,332	63,841	60,895
28	36750	Underground Conductors And Devices - Duct System (20+ Years)	14,993	15,127	15,262	15,396	15,530	15,664	15,798	15,932	16,066	16,201	16,335	16,469	16,603	15,798
29	36760	Underground Conductors And Devices - Duct System	917,538	923,991	930,495	937,034	943,621	950,263	956,930	963,633	970,382	977,206	984,077	991,010	997,996	957,244
30	36770	Underground Conductors And Devices - Direct Buried	377,192	378,359	379,535	380,712	381,896	383,089	384,282	385,479	386,683	387,902	389,130	390,371	391,622	384,327
31	36800	Line Transformers	1,229,618	1,232,123	1,234,721	1,237,305	1,239,931	1,242,659	1,245,323	1,247,981	1,250,679	1,253,608	1,256,627	1,259,827	1,263,140	1,245,657
32	36910	Services - Overhead	202,761	203,684	204,615	205,546	206,481	207,424	208,366	209,311	210,260	211,223	212,192	213,172	214,161	208,400
33	36960	Services - Underground	622,117	626,170	630,278	634,437	638,654	642,924	647,235	651,591	655,998	660,470	664,986	669,554	674,173	647,584
34	37000	Meters	125,811	126,190	126,570	126,951	127,332	127,714	128,096	128,479	128,863	129,248	129,633	130,019	130,406	128,101
35	37010	Meters-AMl	394,218	395,951	397,724	399,497	401,294	403,138	404,968	406,806	408,671	410,626	412,622	414,691	416,809	405,155
36	37100	Installations On Customer Premises	57,243	57,687	58,135	58,587	59,044	59,506	59,971	60,441	60,916	61,395	61,879	62,367	62,860	60,002
37	37120	Residential Load Management	9,637	9,905	10,173	5,622	5,809	5,997	6,184	6,372	6,559	6,746	6,934	7,120	7,308	7,259
38	37130	Commercial Load Management - Non-ECCR	5,712	5,785	5,859	5,932	6,006	6,079	6,153	6,226	6,300	6,373	6,447	6,520	6,594	6,153
39	37140	Electric Vehicle Chargers	24,441	25,409	26,383	27,363	28,350	29,343	30,343	31,350	32,362	33,381	34,404	35,432	36,466	30,387
40	37161	Light Duty Generators	32,668	32,669	32,670	32,671	32,672	32,673	32,674	32,675	32,676	32,677	32,678	32,679	32,680	32,672
41	37170	Heavy Duty Generators	1,399	1,429	1,460	1,490	1,520	1,550	1,581	1,611	1,641	1,672	1,702	1,732	1,762	1,581
42	37300	Street Lighting And Signal Systems	139,810	140,812	141,859	142,922	144,019	145,163	146,312	147,483	148,686	149,964	151,281	152,660	154,086	146,543

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		<b>Surplus Flowback</b>	(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)
3																
4		TOTAL DISTRIBUTION LINE	6,910,565	6,955,084	7,000,029	7,040,259	7,085,771	7,131,804	7,177,876	7,223,938	7,270,487	7,317,954	7,365,705	7,414,408	7,463,481	7,181,335
5																
6		<b>BATTERY STORAGE</b>														
7	38702	Structures And Improvements	59,783	64,791	69,799	74,807	80,381	86,521	92,661	99,273	106,357	113,441	120,594	127,814	135,035	94,712
8	38703	Energy Storage Equipment	111,590	118,086	124,594	131,112	138,310	146,187	154,069	162,518	171,536	180,558	189,666	198,860	208,058	156,549
9	38705	Collector System	1,879	1,965	2,050	2,136	2,230	2,332	2,435	2,544	2,661	2,778	2,895	3,014	3,133	2,465
10	38707	Inverters	9,089	9,760	10,430	11,101	11,846	12,664	13,483	14,363	15,305	16,247	17,198	18,157	19,117	13,751
11	38711	Miscellaneous Energy Storage Equipment	1,515	1,635	1,754	1,873	2,005	2,149	2,293	2,448	2,613	2,778	2,945	3,113	3,281	2,339
12																
13		<b>Surplus Flowback</b>	(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)
14																
15		TOTAL BATTERY STORAGE	181,391	193,771	206,162	218,564	232,306	247,389	262,475	278,682	296,007	313,337	330,832	348,494	366,160	267,351
16																
17		<b>GENERAL PLANT <sup>(2) (4)</sup></b>														
18	39000	Structures And Improvements	182,521	182,992	183,478	183,975	184,481	184,998	185,524	186,057	186,595	187,139	187,687	188,242	188,807	185,577
19	39100	Office Furniture And Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
20	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
21	39210	Automobiles	14,188	14,361	14,536	14,710	14,887	15,064	15,242	15,421	15,601	15,781	15,961	16,141	16,323	15,247
22	39220	Light Trucks	59,708	60,519	61,334	62,153	62,978	63,810	64,647	65,488	66,332	67,177	68,024	68,874	69,729	64,675
23	39230	Heavy Trucks	222,789	224,942	227,105	229,279	231,469	233,678	235,902	238,138	240,382	242,631	244,888	247,154	249,440	235,984
24	39240	Tractor Trailers	2,628	2,662	2,696	2,729	2,763	2,797	2,831	2,864	2,898	2,932	2,965	2,999	3,033	2,831
25	39270	Marine Equipment	330	338	346	355	363	372	381	390	400	409	418	428	438	382
26	39280	Transportation - Other	609	625	641	656	672	689	705	722	739	755	772	789	807	706
27	39290	Trailers	8,580	8,749	8,919	9,089	9,261	9,434	9,608	9,783	9,959	10,135	10,312	10,489	10,668	9,614
28	39610	Power Operated Equipment	4,174	4,211	4,249	4,287	4,326	4,365	4,404	4,443	4,483	4,523	4,563	4,603	4,644	4,406
29	39703	Communication Equipment - Fiber Optics	5,995	6,070	6,145	6,188	6,276	6,364	6,402	6,489	6,576	6,662	6,745	6,819	5,509	6,326
30																
31		<b>Surplus Flowback</b>	(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)
32																
33		TOTAL GENERAL PLANT	423,816	427,763	431,740	435,715	439,769	443,863	447,939	452,089	456,257	460,436	464,628	468,832	471,690	448,041
34																
35		TOTAL DEPRECIABLE PLANT BALANCE	16,556,511	16,688,844	16,855,226	16,976,310	17,106,803	17,261,361	17,404,957	17,569,267	17,758,789	17,944,255	18,120,546	18,295,245	18,440,940	17,459,927
36																
37		<b>AMORTIZABLE PLANT</b>														
38																
39		<b>INTANGIBLE PLANT</b>														
40	303	Miscellaneous Intangible Plant	271,762	273,832	275,904	277,975	280,047	282,120	284,192	286,266	288,285	290,359	292,432	293,552	295,626	284,027
41																
42		TOTAL INTANGIBLE PLANT	271,762	273,832	275,904	277,975	280,047	282,120	284,192	286,266	288,285	290,359	292,432	293,552	295,626	284,027

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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		STEAM PRODUCTION (2)														
3	315	Computer Hardware (312)	299	301	303	305	307	309	311	314	316	318	320	322	324	311
4	315	Computer Hardware - 5 Year	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
5	315	Computer Hardware And Communication Equipment - 7 Year	446	451	456	460	465	470	474	479	484	488	493	498	502	474
6	316	Miscellaneous Power Plant Equipment - 3 Year	281	287	153	91	91	91	91	91	91	91	91	91	91	125
7	316	Miscellaneous Power Plant Equipment - 5 Year	1,543	1,487	1,496	1,517	1,538	1,560	1,581	1,602	1,623	1,645	1,666	1,687	1,709	1,589
8	316	Miscellaneous Power Plant Equipment - 7 Year	(15,235)	(15,075)	(14,964)	(14,911)	(14,762)	(14,640)	(14,483)	(14,325)	(14,215)	(14,058)	(13,901)	(13,744)	(13,593)	(14,454)
9																
10		TOTAL STEAM PRODUCTION	(12,766)	(12,650)	(12,657)	(12,638)	(12,461)	(12,311)	(12,125)	(11,939)	(11,802)	(11,617)	(11,431)	(11,246)	(11,067)	(12,055)
11																
12		NUCLEAR PRODUCTION														
13	324	Computer Hardware	179	182	184	187	189	192	195	197	200	202	205	207	210	195
14	324	Computer Hardware - 3 Year	(190)	(186)	(182)	(171)	(171)	(170)	(170)	(175)	(175)	(183)	(183)	(183)	(183)	(183)
15	324	Computer Hardware - 5 Year	126	130	134	138	142	146	150	154	158	162	166	170	174	150
16	324	Computer Equipment (323)	251	252	254	255	257	259	260	262	263	265	266	268	269	260
17	324	Computer Software (324)	65,461	66,759	68,151	69,033	70,357	71,770	73,024	74,438	72,713	65,012	66,245	63,655	64,771	68,568
18	324	Fiber Optics	54	54	54	54	54	54	54	55	55	55	55	55	55	54
19	325	Miscellaneous Power Plant Equipment - 3 Year	(274)	(278)	(283)	(288)	(293)	(297)	(302)	(307)	(312)	(317)	(321)	(326)	(331)	(302)
20	325	Miscellaneous Power Plant Equipment - 5 Year	1,657	1,689	1,679	1,710	1,741	1,772	1,803	1,834	1,865	1,896	1,927	1,958	1,278	1,754
21	325	Miscellaneous Power Plant Equipment - 7 Year	51,553	51,103	46,620	46,641	45,708	45,792	45,557	46,153	46,576	46,969	45,943	45,864	46,488	46,997
22																
23		TOTAL NUCLEAR PRODUCTION	118,817	119,705	116,611	117,258	117,684	119,216	120,270	122,310	121,034	113,761	114,003	111,369	112,432	117,267
24																
25		SOLAR PRODUCTION														
26	338	Computer Hardware - 3 Year	43	47	50	33	36	(7)	(5)	(16)	(15)	(13)	(12)	(13)	(12)	9
27	338	Computer Hardware And Miscellaneous Power Equipment - 5 Year	538	560	583	606	628	651	674	697	719	742	765	788	810	674
28	338	Computer Hardware/Software And Miscellaneous Power Equipment - 7 Year	4,502	4,582	4,666	4,722	4,800	4,889	3,874	3,950	4,024	4,101	4,177	4,024	3,999	4,331
29																
30		TOTAL SOLAR PRODUCTION	5,083	5,189	5,299	5,360	5,464	5,533	4,542	4,631	4,729	4,829	4,930	4,798	4,797	5,014
31																
32		OTHER PRODUCTION (2)														
33	345	Computer Hardware - 3 Year	436	431	440	276	136	126	123	91	82	80	73	66	66	187
34	345	Computer Hardware - 5 Year	2,279	2,325	2,072	1,484	1,526	1,559	1,592	792	811	164	171	168	176	1,163
35	345	Computer Hardware/Software And Communication Equipment - 7 Year	49,987	50,471	51,566	52,632	53,726	54,820	55,911	56,423	57,510	58,597	59,683	60,770	61,849	55,688
36	345	Computer Hardware (343)	1,555	1,579	1,602	1,626	1,649	1,672	1,696	1,719	1,743	1,766	1,790	1,813	1,837	1,696
37	345	Computer Hardware (345)	2	2	3	3	3	3	3	3	3	3	3	3	3	3
38	345	Computer Software - 20 Year	29,835	29,973	30,111	30,248	30,386	30,524	30,662	30,799	30,937	31,075	31,213	31,350	31,488	30,662
39	345	Fiber Optics	2,713	2,722	2,732	2,741	2,750	2,759	2,768	2,777	2,787	2,796	2,805	2,814	2,823	2,768
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / / /  
 Historical Test Year Ended / / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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	346	Miscellaneous Power Plant Equipment - 3 Year	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)
2	346	Miscellaneous Power Plant Equipment - 5 Year	485	459	243	196	200	215	230	149	163	111	77	89	(82)	195
3	346	Miscellaneous Power Plant Equipment - 7 Year	19,596	19,882	17,108	16,994	17,162	17,223	17,443	17,497	14,980	15,095	13,848	14,051	14,224	16,546
4																
5		TOTAL OTHER PRODUCTION	106,799	107,755	105,787	106,111	107,448	108,812	110,339	110,162	108,926	109,597	109,574	111,035	112,295	108,818
6																
7		TRANSMISSION														
8	351	Computer Hardware - 3 Year	722	687	684	673	590	594	558	549	538	524	509	501	501	587
9	351	Computer Hardware - 5 Year	7,130	5,294	4,671	4,727	4,627	4,676	4,691	4,185	4,256	4,295	4,366	4,432	4,498	4,758
10	351	Computer Software And Communication Equipment - 7 Year	78,733	81,428	83,973	86,641	89,404	92,014	94,614	97,285	100,014	102,281	104,747	107,460	110,279	94,529
11	351	Communications Equipment (353)	5,381	5,437	5,493	5,549	5,606	5,662	5,718	5,775	5,831	5,888	5,945	6,001	6,058	5,719
12	351	Fiber Optics	16,285	16,490	16,697	16,906	17,115	17,325	17,535	17,746	17,958	18,169	18,381	18,594	18,813	17,540
13																
14		TOTAL TRANSMISSION	108,251	109,335	111,518	114,496	117,342	120,271	123,117	125,541	128,598	131,158	133,949	136,987	140,149	123,132
15																
16		DISTRIBUTION														
17	363	Computer Hardware (362)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
18	363	Computer Hardware - 3 Year	(80)	(87)	(103)	(119)	(164)	(169)	(216)	(235)	(244)	(292)	(348)	(354)	(354)	(213)
19	363	Computer Hardware - 5 Year	304	312	319	326	333	341	348	355	363	370	377	384	392	348
20	363	Computer Software And Communication Equipment - 7 Year	194,619	193,735	193,812	195,811	199,718	203,755	207,365	208,828	209,375	212,626	216,587	217,324	220,424	205,537
21	363	Communications Equipment (362)	10,744	10,805	10,865	10,926	10,986	11,046	11,107	11,167	11,228	11,288	11,348	11,409	11,469	11,107
22	363	Fiber Optics	13,606	14,087	14,569	15,050	15,531	16,013	16,494	16,976	17,457	17,939	18,420	18,901	19,383	16,494
23																
24		TOTAL DISTRIBUTION	219,192	218,850	219,459	221,991	226,402	230,984	235,096	235,089	238,176	241,929	246,382	247,663	251,312	233,271
25																
26		BATTERY STORAGE														
27	387	Computer Hardware - 3 Year	5	5	5	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	1
28	387	Computer Hardware - 5 Year	70	73	76	80	83	86	90	93	96	99	103	106	109	90
29	387	Computer Software And Miscellaneous Storage Equipment - 7 Year	1,179	1,235	1,291	1,347	1,403	1,459	1,516	1,573	1,629	1,686	1,742	1,779	1,836	1,514
30																
31		TOTAL BATTERY STORAGE	1,254	1,313	1,372	1,426	1,486	1,545	1,605	1,665	1,725	1,786	1,845	1,884	1,945	1,604
32																
33		GENERAL PLANT														
34	390	Leasehold Improvements	26	27	27	28	28	29	29	30	30	31	31	32	32	29
35	391	Office And Mailing Equipment	49,438	50,659	50,719	50,484	51,418	50,761	51,257	52,001	52,711	53,629	53,979	53,349	54,004	51,878
36	391	Office Accessories	5,992	6,295	6,673	7,055	7,453	7,862	8,251	8,679	9,113	9,553	9,999	10,456	10,929	8,331
37	393	Stores Equipment	6,566	6,774	6,984	7,170	7,389	7,612	7,767	7,847	8,078	8,277	8,515	8,757	8,988	7,748
38	394	Tools And Shop Equipment	50,365	52,322	54,341	49,694	50,890	52,199	54,042	56,151	58,291	60,464	62,683	64,943	67,260	56,434
39	395	Laboratory Equipment	10,167	10,161	9,456	9,319	9,484	9,696	9,878	9,906	10,003	10,011	10,137	10,282	10,458	9,920
40																
41																
42																

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 X Projected Test Year Ended 12/31/27  
 Witness: Ina Laney

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Line No.	Account Sub-account Number	Account Sub-account Title	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 - 3 Year	389	570	619	882	1,084	1,285	1,417	1,512	1,702	1,815	1,894	2,045	2,261	1,344
2	397	Computer Hardware/Equipment And Capitalized Software ECCR - 5 Year	171,031	173,470	151,161	153,574	157,604	162,158	166,608	171,184	175,744	179,989	184,621	189,189	194,064	171,569
3	397	Computer Software, Software as a Service And Communication Equipment	848,795	623,975	631,833	645,414	658,102	676,943	696,019	711,396	726,740	745,068	763,959	769,901	790,074	714,478
4	397	Software as a Service And Capitalized Software - 20 Year	159,226	162,165	166,357	170,559	174,767	179,016	183,306	187,603	191,908	196,408	201,115	205,848	210,645	183,763
5	398	Miscellaneous Equipment	73,736	75,396	70,352	71,324	73,366	75,004	76,599	78,368	80,217	81,267	82,448	83,631	84,960	77,436
6																
7		TOTAL GENERAL PLANT	1,375,731	1,161,814	1,148,524	1,165,502	1,191,585	1,222,563	1,255,175	1,284,675	1,314,536	1,346,512	1,379,382	1,398,432	1,433,676	1,282,931
8																
9		TOTAL AMORTIZABLE PLANT	2,194,123	1,985,143	1,971,817	1,997,481	2,034,998	2,078,735	2,122,212	2,158,399	2,194,208	2,228,313	2,271,064	2,294,475	2,341,165	2,144,010
10																
11		OTHER ITEMS														
12																
13	Various	Asset Retirement Obligation	(18,516)	(18,397)	(18,278)	(18,159)	(18,041)	(17,922)	(17,803)	(17,684)	(17,566)	(17,447)	(17,328)	(17,209)	(17,090)	(17,803)
14	11500	Scherer Acquisition Adjustment - Capital Recovery	29,656	29,963	30,270	30,578	30,885	31,192	31,500	31,807	32,114	32,422	32,729	33,036	33,344	31,500
15	11500	Vero Beach Acquisition Adjustment	(125,517)	(126,216)	(126,916)	(127,615)	(128,315)	(129,014)	(129,713)	(130,413)	(131,112)	(131,812)	(132,511)	(133,210)	(133,910)	(129,713)
16	Various	Property Under Capital Lease	29,898	29,922	29,946	29,970	29,994	30,018	30,042	30,066	30,089	30,113	30,137	30,161	30,185	30,042
17	Various	Capital Recovery - FERC Reclass	1,849,686	1,838,382	1,827,077	1,815,772	1,804,467	1,793,163	1,781,858	1,770,553	1,759,248	1,747,944	1,736,639	1,725,334	1,714,029	1,781,858
18	Various	Avoided AFUDC - FERC Reclass	68,613	68,867	69,122	69,376	69,630	69,884	70,137	70,390	70,642	70,894	71,146	71,398	71,649	70,134
19	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
20	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)
21																
22		TOTAL OTHER ITEMS	(1,652,230)	(1,663,529)	(1,674,829)	(1,686,129)	(1,697,429)	(1,708,730)	(1,720,031)	(1,731,332)	(1,742,634)	(1,753,936)	(1,765,238)	(1,776,541)	(1,787,844)	(1,720,033)
23																
24		TOTAL DEPRECIABLE/AMORTIZABLE RESERVE BALANCE	17,098,405	17,010,457	17,152,214	17,287,662	17,444,372	17,631,365	17,807,138	17,996,333	18,210,363	18,418,632	18,626,372	18,813,178	18,994,260	17,883,904
25																
26		NON-DEPRECIABLE PROPERTY <sup>(2)(4)</sup>	(1,688)	(1,681)	(1,674)	(1,666)	(1,659)	(1,652)	(1,645)	(1,638)	(1,631)	(1,623)	(1,616)	(1,609)	(1,602)	(1,645)
27																
28		NUCLEAR DECOMMISSIONING	7,727,296	7,743,849	7,760,441	7,777,072	7,793,742	7,810,452	7,827,202	7,843,991	7,860,820	7,877,688	7,894,597	7,911,545	7,928,534	7,827,479
29																
30		FOSSIL DISMANTLEMENT	520,891	522,381	523,871	525,361	526,851	528,340	529,830	531,320	532,810	534,300	535,694	537,184	538,673	529,808
31																
32		TOTAL RESERVE BALANCE	25,344,903	25,275,006	25,434,852	25,588,429	25,763,305	25,968,506	26,162,525	26,370,006	26,602,362	26,828,996	27,055,046	27,260,298	27,459,866	26,239,546
33																
34																

<sup>(1)</sup> 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.

<sup>(2)</sup> Amounts shown include capital recovery

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

<sup>(4)</sup> 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

Line No.	(1) Description of Additions or (Retirements)	(2) Test Year Minus One Year 12/31/2026	(3) Test Year 12/31/2027	(4) Test Year Plus One Year 12/31/2028	(5) Most Recent Calendar Year 12/31/2024
1					
2	ADDITIONS				
3	Customer Service Platform <sup>(1)</sup>	-	715,971	7,739	-
4	SoBRA Projects	-	-	-	1,440,682
5	Solar Together Extension <sup>(2)</sup>	118	-	-	2,063,475
6	Utility Scale Solar Projects <sup>(3)</sup>	1,377,473	1,750,603	2,150,255	-
7	500kV Rebuild <sup>(2)</sup>	-	289,341	-	676,589
8	Battery Storage Projects <sup>(3)</sup>	2,048,712	1,187,806	883,179	-
9	All Other Additions	5,640,403	5,374,595	5,622,916	5,095,733
10					
11	TOTAL ADDITIONS <sup>(4)</sup>	<u>9,066,706</u>	<u>9,318,317</u>	<u>8,664,090</u>	<u>9,276,479</u>
12					
13					
14	RETIREMENTS				
15	Plant Daniel	-	-	-	(775,715)
16	All Other Retirements	(1,264,658)	(1,426,474)	(1,154,975)	(1,082,242)
17					
18	TOTAL RETIREMENTS	<u>(1,264,658)</u>	<u>(1,426,474)</u>	<u>(1,154,975)</u>	<u>(1,857,957)</u>
19					
20					
21					
22	TOTAL NET ADDITIONS	<u>7,802,048</u>	<u>7,891,843</u>	<u>7,509,114</u>	<u>7,418,523</u>
23					
24					

Notes:

- (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.
- (2) The project exceeds the 0.5% threshold in at least one of the prescribed time periods.
- (3) Test Year Plus One reflects the installations FPL currently projects will be the subject of its proposed solar and battery base rate adjustment mechanism in 2028.
- (4) Includes plant-in-service adjustments or transfers reflected on MFR B-7.

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

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service 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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/2027

DOCKET NO.: 20250011-EI

Witness: Ina Laney, Tim Oliver

Line No.	(A) Preliminary Engineering Growth Classification	(B) Amount (000)
1		
2	Environmental	
3	Availability/Reliability	
4	Heat Rate	
5	Replace Existing Plant	
6	Safety	
7	Energy Conservation	
8	Capacity	2,723,692
9	Aid to Construction and Maintenance	
10	Regulatory	
11		
12	Total In-Service Additions	\$ 2,723,692
13		
14		
15	OTHER PRODUCTION	
16	Utility Scale Solar Projects	1,547,373
17	Battery Storage Projects	1,176,319
18		
19	Total In-Service Additions	\$ <u>2,723,692</u>
20		

Supporting Schedules:

Recap Schedules:



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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Projected Test Year Ended: 12/31/27

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 <sup>(1)</sup>	Expected Completion Date <sup>(1)</sup>	Percent Complete 1 - (4) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		INTANGIBLE											
2	Various	Customer Service Platform	-	7,739	723,710	723,710	Aug-23	Jan-27	100.00%	58,402	89,660	0.969832	86,955
3		All Other Intangible Plant	158,180				Various	Various		3	208,314	0.969832	202,030
4		TOTAL INTANGIBLE PLANT	158,180	7,739	723,710	723,710				58,406	297,974		288,985
5													
6		STEAM PRODUCTION											
7		All Other Steam Production	7,411				Various	Various		1	7,132	0.956471	6,821
8		TOTAL STEAM PRODUCTION	7,411							1	7,132		6,821
9													
10		NUCLEAR PRODUCTION											
11		All Other Nuclear Production	776,414				Various	Various		21,093	829,464	0.959505	795,874
12		TOTAL NUCLEAR PRODUCTION	776,414							21,093	829,464		795,874
13													
14		SOLAR PRODUCTION											
15	Various	Jan 2027 Solar Projects	-	-	388,007	388,007	Apr-24	Jan-27	100.00%	21,647	29,147	0.959504	27,966
16	Various	Apr 2027 Solar Projects	-	-	389,811	389,811	Jul-24	Apr-27	100.00%	18,849	111,237	0.959504	106,732
17	Various	Jul 2027 Solar Projects	-	-	393,292	393,292	Jul-24	Jul-27	100.00%	18,815	173,631	0.959504	166,600
18	Various	Oct 2027 Solar Projects	-	-	377,464	377,464	Oct-25	Oct-27	100.00%	20,116	203,971	0.959504	195,711
19	Various	Jan 2028 Solar Projects	895,815	16,762	912,577	912,577	Jan-26	Jan-28	98.16%	44,877	561,926	0.959504	539,170
20	Various	Jul 2028 Solar Projects	534,017	378,775	912,793	912,793	Jul-26	Jul-28	58.50%	20,675	279,670	0.959504	268,344
21	Various	Jan 2029 Solar Projects	338,694	726,190	1,064,884	1,064,884	Jan-27	Jan-29	31.81%	12,760	205,635	0.959504	197,308
22	Various	Jul 2029 Solar Projects	167,392	897,624	1,065,016	1,065,016	Jul-27	Jul-29	15.72%	4,626	76,268	0.959504	73,179
23		All Other Solar Production	7,327				Various	Various		8,039	8,039	0.959504	7,713
24		TOTAL SOLAR PRODUCTION	1,943,245	2,019,352	5,503,843	5,503,843				162,365	1,649,523		1,582,723
25													
26		OTHER RENEWABLES											
27		All Other Renewables	109				Various	Various			41,119	0.959504	39,454
28		TOTAL OTHER RENEWABLES	109								41,119		39,454
29													
30		OTHER PRODUCTION											
31		All Other Production	293,152				Various	Various		1,668	404,147	0.953161	385,217
32		TOTAL OTHER PRODUCTION	293,152							1,668	404,147		385,217
33													
34		TRANSMISSION											
35	B2.000551	500kV Rebuild	-	-	2,298,646	2,298,646	Various	Various	100.00%	29,879	56,579	0.902061	51,038
36	Various	Fiber Optic	96,146	33,014	156,337	156,337	Various	Various	78.88%	13,081	88,593	0.902061	79,917
37	B2.000807	Grid Transformation - North Area Project	281	500,355	583,009	583,009	Various	Various	14.18%	706	8,790	0.902061	7,929
38	B2.000804	Grid Transformation - Orange River - Andytown - Levee Proj	157,204	1,733,711	1,890,915	1,890,915	Various	Various	8.31%	9,167	108,690	0.902061	98,045
39	B2.000612	Holmes Creek - Millers Ferry Injection Project	30,664	247,147	495,721	495,721	Various	Various	50.14%	1,833	23,692	0.902061	21,371
40	Various	Miami - Miami Beach Upgrades Project	89,198	51,087	493,254	493,254	Various	Various	89.64%	14,759	106,101	0.902061	95,710
41	Various	Northwest Area Reliability Project	24,918	200,589	320,030	320,030	Various	Various	37.32%	3,045	21,728	0.902061	19,600
42	B2.000606	Santa Rosa Injection Project	112,881	135,683	330,973	330,973	Various	Various	59.00%	5,420	60,197	0.902061	54,302

Supporting Schedules:

Recap Schedules:

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:  
 \_ Projected Test Year Ended: \_\_/\_\_/\_\_  
 \_ Prior Year Ended: \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended: \_\_/\_\_/\_\_  
 Projected Test Year Ended: 12/31/27

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	South Florida Increased Transfer Capabilities Project	-	-	613,169	613,169	Various	Various	100.00%	16,750	135,964	0.902061	122,648
2	Various	Sunbreak & Okeechobee Area Integration Project	4,788	133,263	403,808	403,808	Various	Various	67.00%	471	4,386	0.902061	3,956
3	B2.000669	Miami Dade Corridor Project	245,976	1,210,383	1,456,359	1,456,359	Various	Various	16.89%	22,032	176,862	0.902061	159,540
4	Various	Solar Transmission	206,358	533,228	943,454	943,454	Various	Various	43.48%	11,144	129,180	0.902061	116,528
5	Various	Energy Storage Transmission	2,026	2,114	15,627	15,627	Various	Various	86.47%	513	5,125	0.902061	4,623
6		All Other Transmission	246,563				Various	Various		19	244,817	0.902061	220,840
7		TOTAL TRANSMISSION PLANT	1,217,003	4,780,574	10,001,300	10,001,300				128,819	1,170,705		1,056,047
8													
9		DISTRIBUTION											
10	Various	Fiber Optic	335,493	85,351	552,483	552,483	Various	Various	84.55%	42,449	293,124	0.997100	292,274
11		All Other Distribution Plant	1,032,952				Various	Various		995,786	995,786	0.997100	992,898
12		TOTAL DISTRIBUTION PLANT	1,368,445	85,351	552,483	552,483				42,449	1,288,910		1,285,172
13													
14		ENERGY STORAGE											
15	Various	Apr 2027 Battery Storage Projects	-	-	641,256	641,256	Apr-25	Apr-27	100.00%	28,002	170,553	0.959504	163,646
16	Various	Jul 2027 Battery Storage Projects	-	-	535,063	535,063	Jul-25	Jul-27	100.00%	24,016	227,231	0.959504	218,029
17	Various	Jan 2028 Battery Storage Projects	402,588	37,973	440,561	440,561	Jan-26	Jan-28	91.38%	19,663	240,620	0.959504	230,876
18	Various	Jul 2028 Battery Storage Projects	250,678	189,872	440,551	440,551	Jul-26	Jul-28	56.90%	8,878	112,312	0.959504	107,764
19	Various	Jan 2029 Battery Storage Projects	67,848	375,287	443,134	443,134	Jan-27	Jan-29	15.31%	3,650	57,712	0.959504	55,375
20	Various	Jul 2029 Battery Storage Projects	62,549	380,580	443,129	443,129	Jul-27	Jul-29	14.12%	1,657	27,423	0.959504	26,312
21		All Other Energy Storage	107				Various	Various		33,268	33,268	0.959504	31,921
22		TOTAL ENERGY STORAGE	783,770	983,712	2,943,694	2,943,694				85,867	869,120		833,924
23													
24		GENERAL											
25	Various	Fiber Optic	209,466	152,480	405,896	405,896	Various	Various	62.43%	21,599	169,049	0.969695	163,926
26	C6.424002	Corporate Headquarters	216,111	259,538	475,649	475,649	Feb-23	Oct-29	45.43%	17,295	146,266	0.969695	141,833
27		All Other General Plant	177,180				Various	Various		9	177,510	0.969695	172,130
28		TOTAL GENERAL PLANT	602,757	412,018	881,545	881,545				38,903	492,825		477,890
29													
30													
31		TOTAL CONSTRUCTION WORK IN PROGRESS	7,150,486	8,288,746	20,606,575	20,606,575				539,572	7,050,918		6,752,107
32													
33													
34													
35		TOTAL AFUDC TREATMENT	4,692,265							539,572	4,361,394		4,143,519
36													
37													
38		TOTAL NON-AFUDC TREATMENT	2,458,222								2,689,524		2,608,587
39													
40													
41		TOTAL CONSTRUCTION WORK IN PROGRESS	7,150,486	8,288,746	20,606,575	20,606,575				539,572	7,050,918		6,752,107
42													
43													
44		(1) Major projects with multiple phases are shown as various.											
45													

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 / /  
Prior Year Ended / /  
Historical Test Year Ended / /  
X Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

Witness: Ina Laney

Line No. (1)

- 1
- 2 The company is not proposing to include any AFUDC-eligible CWIP in rate base.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30

FLORIDA PUBLIC SERVICE COMMISSION

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

\_ Prior Year Ended:   /  /  

\_ Historical Test Year Ended:   /  /  

X Projected Test Year Ended: 12/31/2027

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Docket No.: 20250011-EI

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

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Test Year 2026 13-Month Average	Test Year 2027 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	0.953773	5,298
3	TOTAL STEAM PRODUCTION FUTURE USE	5,554	5,554		5,298
4					
5	<u>TRANSMISSION FUTURE USE</u>				
6	Aggregate Transmission Property Under 5%	115,453	116,946	0.897231	104,927
7	TOTAL TRANSMISSION FUTURE USE	115,453	116,946		104,927
8					
9	<u>DISTRIBUTION FUTURE USE</u>				
10	Aggregate Distribution Property Under 5%	89,929	79,310	1.000000	79,310
11	TOTAL DISTRIBUTION FUTURE USE	89,929	79,310		79,310
12					
13	<u>GENERAL PLANT FUTURE USE</u>				
14	Aggregate General Plant Property Under 5%	36,587	24,755	0.969694	24,005
15	TOTAL GENERAL PLANT FUTURE USE	36,587	24,755		24,005
16					
17	<u>RENEWABLES FUTURE USE</u>				
18	Tesoro Groves LTD <sup>(1)</sup>	93,599	93,599	0.959504	89,809
19	Sunbreak Farms <sup>(2)</sup>	72,993	69,232	0.959504	66,428
20	El Maximo Ranch Holdings	212,143	212,143	0.959504	203,552
21	A. Duda & Sons, Inc	180,388	293,130	0.959504	281,260
22	Aggregate Renewables Plant Property Under 5%	735,187	707,471	0.959504	678,822
23	TOTAL RENEWABLES FUTURE USE	1,294,309	1,375,575		1,319,869
24					
25					
26	TOTAL	1,541,832	1,602,140		1,533,409
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, Catamaran Solar, and Savannas Solar as presented on Exhibit TO-6 to FPL witness Oliver's Direct Testimony.				
33					
34					
35					
36	Note: Totals may not add due to rounding.				
37					
38					
39					

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 \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

(\$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	607,575	0	721,910	0	472,807	0	856,678
2								
3	JANUARY	614,245	0	721,910	0	487,571	0	848,584
4								
5	FEBRUARY	658,546	0	721,910	0	499,304	0	881,152
6								
7	MARCH	676,920	0	721,910	0	512,015	0	886,815
8								
9	APRIL	599,783	0	760,240	44,264	524,820	0	879,467
10								
11	MAY	528,487	0	819,743	107,572	536,788	0	919,013
12								
13	JUNE	529,402	0	819,743	107,572	551,849	0	904,868
14								
15	JULY	529,402	0	819,743	107,572	567,412	0	889,305
16								
17	AUGUST	544,710	0	819,743	107,572	583,014	0	889,011
18								
19	SEPTEMBER	544,713	0	819,743	107,572	598,128	0	873,900
20								
21	OCTOBER	570,162	0	819,743	63,308	569,483	0	883,730
22								
23	NOVEMBER	635,384	0	819,743	0	521,289	0	933,838
24								
25	DECEMBER	704,308	0	819,743	0	536,908	0	987,143
26								
27	13 MONTH AVERAGE	595,664	0	785,063	49,648	535,491	0	894,885
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: 12/31/2026  
\_ Prior Year Ended: \_/\_/\_  
\_ Historical Test Year Ended: \_/\_/\_  
X Projected Test Year Ended: 12/31/2027

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Witness: Ina Laney, Tara DuBose,  
Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2026 COMPANY TOTAL	TEST YEAR 2027 COMPANY TOTAL	TEST YEAR 2027 JURISDICTIONAL FACTOR	TEST YEAR 2027 JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	6,786	0	0.968040	0
4	134	OTHER SPECIAL DEPOSITS	5,169	5,169	0.968040	5,004
5	135	WORKING FUNDS	1	1	0.968040	1
6	142	CUSTOMER ACCOUNTS RECEIVABLE	1,137,032	1,209,589	1.000000	1,209,589
7	143	OTHER ACCOUNTS RECEIVABLE	150,162	138,592	0.968040	134,163
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,324)	(7,388)	1.000000	(7,388)
9	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	68,546	68,879	0.968040	66,677
10	151	FUEL STOCK	238,413	234,005	0.939300	219,801
11	154	PLANT MATERIALS AND OPERATING SUPPLIES	1,103,691	1,117,585	0.961482	1,074,538
12	163	STORES EXPENSE UNDISTRIBUTED	(1,268)	(1,293)	0.961482	(1,244)
13	165	PREPAYMENTS	107,385	105,226	0.974261	102,518
14	171	INTEREST & DIVIDENDS RECEIVABLE	361	361	0.968040	349
15	172	RENTS RECEIVABLE	19,332	19,349	0.968040	18,730
16	173	ACCRUED UTILITY REVENUES	397,643	399,332	0.998251	398,633
17	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	21,970	22,409	0.968040	21,693
18		CURRENT AND ACCRUED ASSETS	3,247,900	3,311,814	0.979241	3,243,065
19						
20		DEFERRED DEBITS				
21						
22	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	1,954,545	1,803,870	0.528315	953,011
23	182.3	OTHER REGULATORY ASSETS	3,934,919	3,871,914	0.105271	407,602
24	183	PRELIM SURVEY & INVESTIGATION CHARGES	221,533	246,546	0.968040	238,667
25	184	CLEARING ACCOUNTS	33	33	0.968040	32
26	185	TEMPORARY FACILITIES	885	885	0.968040	856
27	186	MISCELLANEOUS DEFERRED DEBITS	2,416,312	2,470,529	0.969610	2,395,450
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	1	(4)	0.968040	(4)
29	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0.968040	0
30		DEFERRED DEBITS	8,528,228	8,393,773	0.476021	3,995,614
31						
32						
33		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	11,776,128	11,705,588	0.618395	7,238,679
34						
35						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/2026  
\_ Prior Year Ended: \_/\_/\_  
\_ Historical Test Year Ended: \_/\_/\_  
X Projected Test Year Ended: 12/31/2027

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

Witness: Ina Laney, Tara DuBose,  
Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2026 COMPANY TOTAL	TEST YEAR 2027 COMPANY TOTAL	TEST YEAR 2027 JURISDICTIONAL FACTOR	TEST YEAR 2027 JURISDICTIONAL AMOUNT (4) x (5)
1		OTHER NONCURRENT LIABILITIES				
2						
3	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(150,577)	(152,138)	1.000000	(152,138)
4	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(19,913)	(32,359)	0.969694	(31,378)
5	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(72,554)	(65,331)	0.969694	(63,351)
6	228.4	ACCUM PROVISION - OPERATING RESERVES	(211,416)	(216,626)	0.968040	(209,703)
7	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(13,523)	(13,523)	0.000000	0
8	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,387,717)	(2,480,072)	0.969694	(2,404,911)
9		OTHER NONCURRENT LIABILITIES	(2,855,700)	(2,960,049)	0.966701	(2,861,481)
10						
11		CURRENT AND ACCRUED LIABILITIES				
12						
13	232	ACCOUNTS PAYABLE	(966,032)	(945,157)	0.968040	(914,950)
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(58,806)	(58,806)	0.968040	(56,927)
15	235	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3,324)	(3,324)	0.968040	(3,218)
16	236	TAXES ACCRUED	(586,306)	(550,139)	0.977602	(537,817)
17	237	INTEREST ACCRUED	(355,328)	(386,204)	0.967681	(373,722)
18	241	TAX COLLECTIONS PAYABLE	(131,697)	(134,331)	0.968040	(130,038)
19	242	MISC CURRENT AND ACCRUED LIABILITIES	(843,667)	(820,497)	0.968185	(794,393)
20		CURRENT AND ACCRUED LIABILITIES	(2,945,160)	(2,898,458)	0.969848	(2,811,063)
21						
22		DEFERRED CREDITS				
23						
24	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,666)	(4,759)	0.968040	(4,607)
25	253	OTHER DEFERRED CREDITS	(301,857)	(283,239)	0.971510	(275,170)
26	254	OTHER REGULATORY LIABILITIES	(5,074,218)	(4,965,038)	0.954055	(4,736,921)
27						
28	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(19,306)	(19,058)	0.968040	(18,449)
29		DEFERRED CREDITS	(5,400,046)	(5,272,094)	0.955056	(5,035,146)
30						
31		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(11,200,906)	(11,130,600)	0.962005	(10,707,691)
32						
33		WORKING CAPITAL ALLOWANCE	575,222	574,987	-6.033197	(3,469,012)
34						
35						

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use. (\$000)	Type of Data Shown: X Projected Test Year Ended: 12/31/2026 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Projected Test Year Ended: 12/31/2027
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	TEST YEAR 2026 COMPANY TOTAL	TEST YEAR 2027 COMPANY TOTAL	TEST YEAR 2027 JURISDICTIONAL FACTOR	TEST YEAR 2027 JURISDICTIONAL AMOUNT (4) x (5)
1		COMMISSION ADJUSTMENTS				
2						
3	143	OTHER ACCOUNTS RECEIVABLE	0	0	0.969694	0
4	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(68,546)	(68,879)	0.968040	(66,677)
5	165	PREPAYMENTS	(24,815)	(21,820)	0.998042	(21,778)
6	171	INTEREST & DIVIDENDS RECEIVABLE	(361)	(361)	0.968040	(349)
7	172	RENTS RECEIVABLE	(19,332)	(19,349)	0.968040	(18,730)
8	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(21,970)	(22,409)	0.968040	(21,693)
9	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	(1,053,096)	(980,186)	0.958266	(939,279)
10	182.3 & 182.4	OTHER REGULATORY ASSETS	(222,656)	(187,901)	0.963706	(181,082)
11	186	MISCELLANEOUS DEFERRED DEBITS	(9,257)	(7,749)	0.977478	(7,575)
12	228.1	ACCUM PROVISION - PROPERTY INSURANCE	150,577	152,138	1.000000	152,138
13	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	6,760	5,395	0.969694	5,232
14	229	ACCUMULATED PROVISION FOR RATE REFUNDS	13,523	13,523	0.000000	0
15	230	ASSET RETIREMENT OBLIGATION - LIABILITY	2,387,717	2,480,072	0.969694	2,404,911
16	232	ACCOUNTS PAYABLE	112	112	0.968040	108
17	235	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	3,300	3,300	0.968040	3,195
18	237	INTEREST ACCRUED	398	398	0.000000	0
19	242	MISC CURRENT AND ACCRUED LIABILITIES	21,381	21,809	0.968040	21,112
20	253	OTHER DEFERRED CREDITS	8,644	8,375	0.892678	7,476
21	254	OTHER REGULATORY LIABILITIES	4,899,869	4,821,573	0.971343	4,683,402
22		COMMISSION ADJUSTMENTS	6,072,246	6,198,039	0.971341	6,020,410
23						
24		COMPANY ADJUSTMENTS				
25						
26	154	PLANT MATERIALS AND OPERATING SUPPLIES	(58,475)	(61,502)	0.891280	(54,815)
27	186	MISCELLANEOUS DEFERRED DEBITS	(629)	(1,886)	1.000000	(1,886)
28		COMPANY ADJUSTMENTS	(59,104)	(63,388)	0.894514	(56,701)
29						
30		TOTAL ADJUSTMENTS	6,013,142	6,134,652	0.972135	5,963,709
31						
32		ADJUSTED WORKING CAPITAL ALLOWANCE	6,588,363	6,709,639	0.371808	2,494,697
33						
34						







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 \_\_\_/\_\_\_/\_\_\_  
Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/2027

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-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51			
2				Feb-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
3				Mar-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
4				Apr-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
5				May-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
6				Jun-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
7				Jul-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
8				Aug-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
9				Sep-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
10				Oct-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
11				Nov-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
12				Dec-27	136,835	13,342	97.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	136,835	13,342	97.51	136,835	13,342	97.51
13																												
14	Crist (PCR)	Distillate Oil	BBL	Jan-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24			
15				Feb-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
16				Mar-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
17				Apr-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
18				May-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
19				Jun-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
20				Jul-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
21				Aug-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
22				Sep-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
23				Oct-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
24				Nov-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
25				Dec-27	118,081	17,150	145.24	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	118,081	17,150	145.24	118,081	17,150	145.24
26																												
27	Smith (PSM)	Distillate Oil	BBL	Jan-27	5,000	528	105.64	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	5,000	528	105.64	5,000	528	105.88			
28				Feb-27	5,000	528	105.64	584	59	101.62	584	61	105.22	584	61	105.22	5,000	528	105.22	5,000	529	105.81	5,000	528	105.55			
29				Mar-27	5,000	526	105.22	0	0	0.00	0	0	0.00	0	0	0.00	5,000	526	105.22	5,000	529	105.75	5,000	526	105.69			
30				Apr-27	5,000	526	105.22	0	0	0.00	0	0	0.00	0	0	0.00	5,000	526	105.22	5,000	528	105.69	5,000	526	105.62			
31				May-27	5,000	526	105.22	165	17	100.89	165	17	105.08	165	17	105.08	5,000	525	105.08	5,000	528	105.62	5,000	525	105.08			
32				Jun-27	5,000	525	105.08	0	0	0.00	0	0	0.00	0	0	0.00	5,000	525	105.08	5,000	528	105.55	5,000	525	105.08			
33				Jul-27	5,000	525	105.08	165	17	101.01	165	17	104.95	165	17	104.95	5,000	525	104.95	5,000	527	105.46	5,000	525	104.95			
34				Aug-27	5,000	525	104.95	0	0	0.00	0	0	0.00	0	0	0.00	5,000	525	104.95	5,000	527	105.38	5,000	525	104.95			
35				Sep-27	5,000	525	104.95	0	0	0.00	0	0	0.00	0	0	0.00	5,000	525	104.95	5,000	527	105.31	5,000	525	104.95			
36				Oct-27	5,000	524	104.78	240	24	101.18	240	25	104.78	240	25	104.78	5,000	524	104.78	5,000	526	105.24	5,000	524	104.78			
37				Nov-27	5,000	524	104.78	292	30	101.18	292	31	104.58	292	31	104.58	5,000	523	104.58	5,000	526	105.15	5,000	523	104.58			
38				Dec-27	5,000	523	104.58	0	0	0.00	0	0	0.00	0	0	0.00	5,000	523	104.58	5,000	525	105.07	5,000	523	104.58			
39																												
40	Scherer (SH3)	Distillate Oil	GAL	Jan-27	80,321	237	2.95	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	80,321	237	2.95	80,321	237	2.95			
41				Feb-27	80,321	237	2.95	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	80,321	237	2.95	80,321	237	2.95
42				Mar-27	80,321	237	2.95	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	80,321	237	2.95	80,321	237	2.95
43				Apr-27	80,321	237	2.95	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	80,321	237	2.95	80,321	237	2.95
44				May-27	80,321	237	2.95	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	80,321	237	2.95	80,321	237	2.95
45				Jun-27	80,321	237	2.95	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	80,321	237	2.95	80,321	237	2.95
46				Jul-27	80,321	237	2.95	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	80,321	237	2.95	80,321	237	2.95
47				Aug-27	80,321	237	2.95	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	80,321	237	2.95	80,321	237	2.95
48				Sep-27	80,321	237	2.95	0	0	0.00	0	0																

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Test Year Ended 12/31/2027

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	System	Distillate Oil	BBL	Jan-27	1,545,901	170,340	110.19	0	0	0.00	0	0	0.00	0	0	0.00	1,545,901	170,340	110.19	1,545,916	170,342	110.19			
2				Feb-27	1,545,901	170,340	110.19	584	59	101.62	1,738	184	105.74	1,545,901	170,340	110.19	1,545,820	170,332	110.19						
3				Mar-27	1,544,747	170,215	110.19	0	0	0.00	0	0	0.00	1,544,747	170,215	110.19	1,545,723	170,321	110.19						
4				Apr-27	1,544,747	170,215	110.19	0	0	0.00	21	2	105.99	1,544,726	170,213	110.19	1,545,633	170,311	110.19						
5				May-27	1,544,726	170,213	110.19	165	17	100.89	280	30	105.46	1,544,611	170,200	110.19	1,545,534	170,300	110.19						
6				Jun-27	1,544,611	170,200	110.19	0	0	0.00	0	0	0.00	1,544,611	170,200	110.19	1,545,435	170,290	110.19						
7				Jul-27	1,544,611	170,200	110.19	165	17	101.01	165	17	104.95	1,544,611	170,199	110.19	1,545,335	170,279	110.19						
8				Aug-27	1,544,611	170,199	110.19	0	0	0.00	0	0	0.00	1,544,611	170,199	110.19	1,545,236	170,268	110.19						
9				Sep-27	1,544,611	170,199	110.19	0	0	0.00	0	0	0.00	1,544,611	170,199	110.19	1,545,137	170,257	110.19						
10				Oct-27	1,544,611	170,199	110.19	240	24	104.78	240	25	104.78	1,544,611	170,198	110.19	1,545,037	170,246	110.19						
11				Nov-27	1,544,611	170,198	110.19	292	30	101.18	292	31	104.58	1,544,611	170,197	110.19	1,544,938	170,235	110.19						
12				Dec-27	1,544,611	170,197	110.19	0	0	0.00	0	0	0.00	1,544,611	170,197	110.19	1,544,839	170,224	110.19						
13																									
14	System	Natural Gas	MMBtu (See Note 2)	Jan-27	3,303,738	9,141	2.77	0	0	0.00	0	0	0.00	0	0	0.00	3,303,738	9,141	2.77	3,303,738	9,141	2.77			
15				Feb-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	6,397,880	20,582	3.22	5,000	16	3.27	274,475	883	3.22	6,128,405	19,716	3.22	6,524,746	20,995	3.22						
28				Feb-27	6,128,405	19,716	3.22	5,000	16	3.27	183,221	589	3.22	5,950,184	19,143	3.22	6,448,155	20,747	3.22						
29				Mar-27	5,950,184	19,143	3.22	5,000	16	3.27	0	0	0.00	5,950,184	19,159	3.22	6,415,354	20,639	3.22						
30				Apr-27	5,950,184	19,159	3.22	5,000	16	3.27	117,786	379	3.22	5,842,398	18,796	3.22	6,360,421	20,462	3.22						
31				May-27	5,842,398	18,796	3.22	5,000	16	3.27	0	0	0.00	5,842,398	18,813	3.22	6,292,574	20,243	3.22						
32				Jun-27	5,842,398	18,813	3.22	5,000	16	3.27	0	0	0.00	5,852,398	18,829	3.22	6,213,467	19,989	3.22						
33				Jul-27	5,852,398	18,829	3.22	5,000	16	3.29	581,466	1,871	3.22	5,275,932	16,975	3.22	6,073,862	19,539	3.22						
34				Aug-27	5,275,932	16,975	3.22	5,000	16	3.29	560,167	1,802	3.22	4,720,765	15,189	3.22	5,925,223	19,062	3.22						
35				Sep-27	4,720,765	15,189	3.22	5,000	16	3.29	284,781	916	3.22	4,440,984	14,289	3.22	5,788,701	18,623	3.22						
36				Oct-27	4,440,984	14,289	3.22	5,000	17	3.30	59,510	191	3.22	4,386,474	14,114	3.22	5,655,742	18,196	3.22						
37				Nov-27	4,386,474	14,114	3.22	5,000	17	3.30	75,865	243	3.22	4,315,809	13,887	3.22	5,506,318	17,715	3.22						
38				Dec-27	4,315,809	13,887	3.22	5,000	17	3.30	273,994	882	3.22	4,046,815	13,022	3.22	5,320,048	17,116	3.22						
39																									
40	Manatee (PMT)	Residual Oil	BBL	Jan-27	500,253	37,523	75.01	0	0	0.00	0	0	0.00	0	0	0.00	500,253	37,523	75.01	500,253	37,523	75.01			
41				Feb-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	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-27	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						
52																									
53																									
54																									
55																									
56																									
57																									
58	Note 1 - Applicable only to system fuel inventory balances.																								
59	Note 2 - FPL measures these items in MMBTU units.																								

FLORIDA PUBLIC SERVICE COMMISSION

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.

Type of Data Shown:

Projected Test Year Ended   /  /    
 Prior Year Ended   /  /    
 Historical Test Year Ended   /  /    
 Projected Test Year Ended 12/31/27

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20250011-EI

(\$000)

Witness: Liz Fuentes, Ina Laney

Line No.	(1) Description	(2) Balance at Beginning of Year	(3) Debits	(4) Credits		(5) Amount	(6) Balance at End of Year
				Account	Amount		
1	Deferred Debit - Capital	\$ 206,741	\$ 8,032	Various	\$ -	\$ 214,772	
2	Deferred Debit - Commitment Fees - Credit Lines <sup>(1)</sup>	5,502	1,500	431	(3,072)	3,930	
3	Deferred Debit - Gen Perform Incentive Factor <sup>(2)</sup>	3,500	3,500	456	(3,500)	3,500	
4	Deferred Debit - Interest Receivables	202	-		-	202	
5	Deferred Debit - Long-Term Service Agreement (GE)	37,724	9,967	107	(39,779)	7,913	
6	Deferred Debit - Nuclear Fuel	5,150	-	120.1	(5,150)	-	
7	Deferred Debit - Other	126	-		-	126	
8	Deferred Debit - Pension	2,162,511	102,131		-	2,264,643	
9	Deferred Debit - Rate Case Expenses <sup>(3)</sup>	5,029	-		-	5,029	
10	Deferred Debit - Right of Way & Land	17,520	-		-	17,520	
11	Deferred Debit - Scherer 4	1,256	-		-	1,256	
12	Deferred Debit - Supplemental Executive Retirement Plan <sup>(4)</sup>	472	-		-	472	
13							
14							
15							
16	Totals	<u>\$ 2,445,734</u>	<u>\$ 125,130</u>		<u>\$ (51,501)</u>	<u>\$ 2,519,363</u>	

Notes:

<sup>(1)</sup> 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.

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

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

<sup>(4)</sup> 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 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 balance

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

Witness: Ina Laney

Line No.	(1)	(2)	(3) Balance Beginning of Period	(4) Current Annual Accrual	(\$000's)					(9) Charged to Operating Expenses <sup>(6)</sup>
					(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description Of Charge		
1										
2	<u>Account 228.1 - Property Insurance</u> <sup>(1)</sup>	2027	\$151,339	\$0	\$0	\$1,599	\$152,938	Charges for storm restoration	-	
3										
4	<sup>(1)</sup> Balance reflects zero accrual per Commission Order No. PSC-10-0153-FOF-EI. The Company's forecast reflects an increase resulting from reinvested storm fund earnings.									
5	<sup>(2)</sup> 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>	2027	\$32,359	\$21,210	(\$21,210)	\$0	\$32,359	Charges for covered injuries and damages	\$21,210	
10										
11										
12	<sup>(3)</sup> 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. In this proceeding, FPL is requesting recovery of an annual accrual amount of \$21.2 million for the 2027 Projected Test Year based on historical activity.									
13										
14										
15										
16										
17	<u>Account 228.4 - Miscellaneous</u>									
18										
19	- End of Life M&S Inventory <sup>(4)</sup>	2027	\$40,188	\$1,646	\$0	\$0	\$41,834	See note (4)	\$1,646	
20	- Nuclear Last Core <sup>(5)</sup>	2027	\$173,833	\$3,564	\$0	\$0	\$177,397	See note (5)	\$3,564	
21										
22										
23										
24	<sup>(4)</sup> <u>End of Life M&amp;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.									
26	FPL's annual accrual is based on FPL's Decommissioning Study filed on December 14, 2020, Docket No. 20200257-EI, approved in Order No. PSC-2021-0232-PAA-EI on June 28, 2021.									
27										
28										
29										
30	<sup>(5)</sup> <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 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	<sup>(6)</sup> Amounts charged to operating expenses relate to annual accrual amounts recovered from base rates.									
36										

TOTAL ACCUMULATED DEFERRED INCOME TAXES

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

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

Type of Data Shown:  
 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: Liz Fuentes, Ina Laney

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period <sup>(1)</sup>	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1.	2020 <sup>(2)</sup>	1,898,201	0	(6,208,918)	(1,420,397)	(5,731,114)
2.	2021 <sup>(2)</sup>	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.	2027	1,871,753	(64,307)	(11,297,256)	(2,023,692)	(11,513,502)
9.						
10.						
11.						
12.						
13.						
14.						
15.	<u>Notes:</u>					
16.	<sup>(1)</sup> Ending balances represent actual balances for the period 2020 through 2024, and projected balances for 2025 through 2027.					
17.	<sup>(2)</sup> Data reflects legacy FPL prior to the rate consolidation of Gulf Power Company and 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.	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING					
22.						
23.						
24.						



FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- 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

COMPANY: PRE-CONSOLIDATED GULF POWER COMPANY

DOCKET NO.: 20250011-EI

(\$000)

Witness: Liz Fuentes

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)

1. NOTE: FPL and Gulf Power Company were not consolidated for years ended 12/31/2020 and 12/31/2021. Refer to Schedule B-22 Informational Supplement in the 2026 Test Year set of MFRs for pre-consolidated Gulf Power Company balances.

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.
- 21. Note:
- 22. This schedule reflects Gulf Power Company prior to rate consolidation of Gulf Power Company and FPL effective January 1, 2022. This schedule is being provided for informational purposes only.
- 23.
- 24.
- 25.
- 26.
- 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:  
 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: Liz Fuentes, Ina Laney

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated <sup>(3)</sup>	Ending Balance
1	2020 <sup>(1)</sup>	540,241	28,637	338,611	850,216
2	2021 <sup>(1)</sup>	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 <sup>(2)</sup>	1,066,631	40,739	0	1,025,892
7	2026	1,025,892	40,598	0	985,294
8	2027	985,294	40,598	0	944,696
9					
10					
11					
12					
13					
14					
15	<b>Notes:</b>				
16	<sup>(1)</sup> 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	<sup>(2)</sup> Beginning balance represents a projected balance.				
19	<sup>(3)</sup> For battery storage projects placed in service in 2025 through 2027, 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

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
- Projected Test Year Ended 12/31/27

COMPANY: PRE-CONSOLIDATED GULF POWER COMPANY

DOCKET NO.: 20250011-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance

1. NOTE: FPL and Gulf were not consolidated for years ended 12/31/2020 and 12/31/2021. Refer to Schedule B-23 Informational Supplement in the 2026 Test Year set of MFRs for pre-consolidated Gulf balances.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.
21. Note:
22. Data reflects Gulf Power Company prior to rate consolidation of Gulf Power Company into FPL effective January 1, 2022. This information is being provided for informational purposes only.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.

Supporting Schedules:

Recap Schedules:

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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

(\$000)

Witness: Eduardo De Varona, Thomas Broad,  
Ina Laney

Line No.	(1)	(2)	(3)	(4)	(5)
1					
2			\$ 207	Building	
3	Leasing Payments for test year 2026:		72	Equipment (Substation)	
4			125	Equipment (Dark Fiber)	
5			936	Equipment (Tower)	
6			<u>937</u>	Land & Land Rights	
7			\$ 2,277		
8					
9					
10	Leasing Payments for test year 2027:		\$ 54	Building	
11			72	Equipment (Substation)	
12			129	Equipment (Dark Fiber)	
13			876	Equipment (Tower)	
14			<u>954</u>	Land & Land Rights	
15			\$ 2,085		
16					
17					
18	Leasing Payments, Remaining Life Contracts		\$ 32	Building	
19			1,444	Equipment (Substation)	
20			2,940	Equipment (Dark Fiber)	
21			7,755	Equipment (Tower)	
22			<u>22,692</u>	Land & Land Rights	
23			\$ 34,863		
24					
25					
26					
27					

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
<b>LAND &amp; LAND RIGHTS</b>				
NASA PV Facility (Test Year 2027)	15,321	765	Expiration Date November 2050	No Purchase Option
NASA PV Facility (Test Year 2026)	15,321	748	Expiration Date November 2050	No Purchase Option

NOTES:

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

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

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

Type of Data Shown:  
\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X  Projected Test Year Ended 12/31/27

DOCKET NO.: 20250011-EI

Witness: Keith Ferguson

Line  
No.

(1)

- 1 There were no changes in accounting policy in the Projected Test Year affecting rate base.
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32