



Dianne M. Triplett
DEPUTY GENERAL COUNSEL

April 2, 2024

VIA ELECTRONIC FILING

Mr. Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket 20240025-EI, Petition for Rate Increase by Duke Energy Florida, LLC

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket are DEF's MFRs, Schedule B, for Test Years 2025, 2026, and 2027 – Rate Base.

Thank you for your assistance in this matter. Please feel free to call me at (727) 820-4692 should you have any questions concerning this filing.

(Document 24 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachment

CERTIFICATE OF SERVICE

Docket No. 20240025-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 2nd day of April, 2024, to the following:

/s/ Dianne M. Triplett
Dianne M. Triplett

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**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DUKE ENERGY FLORIDA

DOCKET NO.

20240025-EI

MINIMUM FILING REQUIREMENTS

SECTION B - RATE BASE SCHEDULES

PROJECTED TEST YEARS 2025, 2026 & 2027



Duke Energy Florida, LLC
Docket # 20240025-EI
Section B - Rate Base Schedules
Projected Test Year 2025, 2026 & 2027

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

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Witness: Olivier

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Description	Plant in Service	Accumulated Provision for Depreciation & Amortization	Net Plant in Service (2 - 3)	Construction Work in Progress	Plant Held for Future Use	Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base
1	Utility Per Book	34,971,977	9,487,258	25,484,720	1,852,069	129,703	27,466,492	770,971	-	28,237,463
2	Separation Factor	0.92995	0.96155	0.91818	0.94894	0.94388	0.92038	0.95165	-	0.92123
3	Jurisdictional Utility	32,522,183	9,122,518	23,399,665	1,757,505	122,424	25,279,593	733,696	-	26,013,289
4										
5	Adjustments:									
6	Asset Retirement Obligations	(68,661)	(69,341)	680	-	-	680	(26,026)	-	(25,346)
7	Conservation Cost Recovery Clause	(3,234)	(4,920)	1,686	-	-	1,686	12,802	-	14,488
8	Environmental Cost Recovery Clause	(39,970)	(11,097)	(28,874)	(2)	-	(28,876)	(8,778)	-	(37,654)
9	Fuel Cost Recovery Clause	(2,721)	(3,407)	686	-	-	686	(45,107)	-	(44,421)
10	Capacity Cost Recovery Clause	-	-	-	-	-	-	(84,294)	-	(84,294)
11	Storm Protection Plan Cost Recovery Clause	(2,481,072)	(170,303)	(2,310,768)	(770,872)	-	(3,081,640)	-	-	(3,081,640)
12	Storm Cost Recovery	-	-	-	-	-	-	-	-	-
13	Capital & Operating leases	(640,679)	(357,130)	(283,550)	-	-	(283,550)	249,827	-	(33,722)
14	Non-Utility Property	(22,215)	(7,252)	(14,963)	-	-	(14,963)	-	-	(14,963)
15	Electric Plant Acquisition Adjustment	(20,325)	(15,526)	(4,799)	-	-	(4,799)	-	-	(4,799)
16	CWIP - Projects Earning AFUDC	-	-	-	(63,486)	-	(63,486)	-	-	(63,486)
17	Investments Earning a Return	-	-	-	-	-	-	(292,259)	-	(292,259)
18	Non-Regulated & Misc	-	-	-	(739)	-	(739)	41,089	-	40,350
19	Derivatives	-	-	-	-	-	-	-	-	-
20	GPIF	-	-	-	-	-	-	-	-	-
21	Deferred Costs - Jobbing Accounts	-	-	-	-	-	-	(175)	-	(175)
22	Under Recovery - Clauses	-	-	-	-	-	-	-	-	-
23	Depreciation Study	-	111,473	(111,473)	-	-	(111,473)	-	-	(111,473)
24	Dismantlement Study	-	40,945	(40,945)	-	-	(40,945)	-	-	(40,945)
25	Capital Recovery Schedule	-	17,021	(17,021)	-	-	(17,021)	8,794	-	(8,227)
26	Levy Land	-	-	-	-	-	-	-	-	-
27	COR Reg Asset Amortization	-	-	-	-	-	-	(46,879)	-	(46,879)
28	Make Ready Credit Program	-	-	-	-	-	-	19,561	-	19,561
29	Deferred Rate Case Expenses	-	-	-	-	-	-	751	-	751
30	Total Adjustments	(3,278,878)	(469,537)	(2,809,341)	(835,099)	0	(3,644,440)	(170,692)	0	(3,815,133)
31	Adjusted Jurisdictional	29,243,305	8,652,982	20,590,324	922,405	122,424	21,635,153	563,004	-	22,198,157
32										
33	Note, totals may not add due to rounding.									

Supporting Schedules: B-2, B-3, B-6

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

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Witness: Olivier

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Description	Plant in Service	Accumulated Provision for Depreciation & Amortization	Net Plant in Service (2 - 3)	Construction Work in Progress	Plant Held for Future Use	Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base
1	Utility Per Book	32,983,439	8,707,491	24,275,948	1,485,130	129,703	25,890,781	762,323	-	26,653,104
2	Separation Factor	0.93078	0.96208	0.91955	0.93756	0.94433	0.92070	0.95268	-	0.92162
3	Jurisdictional Utility	30,700,181	8,377,345	22,322,836	1,392,402	122,482	23,837,720	726,251	-	24,563,970
4										
5	Adjustments:									
6	Asset Retirement Obligations	(68,661)	(67,652)	(1,010)	-	-	(1,010)	(24,337)	-	(25,346)
7	Conservation Cost Recovery Clause	(3,235)	(3,840)	605	-	-	605	7,725	-	8,330
8	Environmental Cost Recovery Clause	(39,970)	(9,504)	(30,466)	(2)	-	(30,469)	(8,778)	-	(39,247)
9	Fuel Cost Recovery Clause	(3,104)	(3,692)	588	-	-	588	(51,658)	-	(51,070)
10	Capacity Cost Recovery Clause	-	-	-	-	-	-	(89,115)	-	(89,115)
11	Storm Protection Plan Cost Recovery Clause	(2,128,841)	(100,180)	(2,028,661)	(430,726)	-	(2,459,386)	-	-	(2,459,386)
12	Storm Cost Recovery	-	-	-	-	-	-	-	-	-
13	Capital & Operating leases	(640,754)	(353,639)	(287,115)	-	-	(287,115)	253,254	-	(33,861)
14	Non-Utility Property	(22,215)	(7,252)	(14,963)	-	-	(14,963)	-	-	(14,963)
15	Electric Plant Acquisition Adjustment	(20,325)	(14,447)	(5,879)	-	-	(5,879)	-	-	(5,879)
16	CWIP - Projects Earning AFUDC	-	-	-	(70,082)	-	(70,082)	-	-	(70,082)
17	Investments Earning a Return	-	-	-	-	-	-	(292,259)	-	(292,259)
18	Non-Regulated & Misc	-	-	-	(739)	-	(739)	43,691	-	42,952
19	Derivatives	-	-	-	-	-	-	-	-	-
20	GPIF	-	-	-	-	-	-	-	-	-
21	Deferred Costs - Jobbing Accounts	-	-	-	-	-	-	(175)	-	(175)
22	Under Recovery - Clauses	-	-	-	-	-	-	-	-	-
23	Depreciation Study	-	61,708	(61,708)	-	-	(61,708)	-	-	(61,708)
24	Dismantlement Study	-	22,653	(22,653)	-	-	(22,653)	-	-	(22,653)
25	Capital Recovery Schedule	-	17,008	(17,008)	-	-	(17,008)	12,189	-	(4,819)
26	Levy Land	-	-	-	-	-	-	-	-	-
27	COR Reg Asset Amortization	-	-	-	-	-	-	(28,128)	-	(28,128)
28	Make Ready Credit Program	-	-	-	-	-	-	10,807	-	10,807
29	Deferred Rate Case Expenses	-	-	-	-	-	-	1,625	-	1,625
30	Total Adjustments	(2,927,106)	(458,837)	(2,468,268)	(501,548)	0	(2,969,817)	(165,158)	0	(3,134,975)
31	Adjusted Jurisdictional	27,773,075	7,918,508	19,854,567	890,853	122,482	20,867,903	561,093	-	21,428,995
32										
33	Note, totals may not add due to rounding.									

Supporting Schedules: B-2, B-3, B-6

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

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

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DOCKET NO.: 20240025-EI

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
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 Projected Test Year 1 Ended 12/31/2025
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Witness: Olivier

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Description	Plant in Service	Accumulated Provision for Depreciation & Amortization	Net Plant in Service (2 - 3)	Construction Work in Progress	Plant Held for Future Use	Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base
1	Utility Per Book	30,234,680	8,071,148	22,163,532	1,853,860	129,703	24,147,094	770,312	-	24,917,406
2	Separation Factor	0.93119	0.96229	0.91986	0.93242	0.94469	0.92096	0.95528	-	0.92202
3	Jurisdictional Utility	28,154,175	7,766,806	20,387,370	1,728,570	122,529	22,238,469	735,863	-	22,974,332
4										
5	Adjustments:									
6	Asset Retirement Obligations	(68,661)	(65,963)	(2,699)	-	-	(2,699)	(22,648)	-	(25,346)
7	Conservation Cost Recovery Clause	(3,235)	(2,760)	(476)	-	-	(476)	3,114	-	2,638
8	Environmental Cost Recovery Clause	(39,970)	(7,911)	(32,059)	(2)	-	(32,061)	(8,778)	-	(40,839)
9	Fuel Cost Recovery Clause	(3,488)	(3,965)	477	-	-	477	(58,210)	-	(57,732)
10	Capacity Cost Recovery Clause	-	-	-	-	-	-	(93,936)	-	(93,936)
11	Storm Protection Plan Cost Recovery Clause	(1,294,474)	(48,788)	(1,245,685)	(545,877)	-	(1,791,562)	-	-	(1,791,562)
12	Storm Cost Recovery	-	-	-	-	-	-	-	-	-
13	Capital & Operating leases	(640,916)	(349,008)	(291,908)	-	-	(291,908)	257,827	-	(34,081)
14	Non-Utility Property	(22,215)	(7,252)	(14,963)	-	-	(14,963)	-	-	(14,963)
15	Electric Plant Acquisition Adjustment	(20,325)	(13,337)	(6,988)	-	-	(6,988)	-	-	(6,988)
16	CWIP - Projects Earning AFUDC	-	-	-	(91,653)	-	(91,653)	-	-	(91,653)
17	Investments Earning a Return	-	-	-	-	-	-	(292,259)	-	(292,259)
18	Non-Regulated & Misc	-	-	-	(739)	-	(739)	46,293	-	45,554
19	Derivatives	-	-	-	-	-	-	-	-	-
20	GPIF	-	-	-	-	-	-	-	-	-
21	Deferred Costs - Jobbing Accounts	-	-	-	-	-	-	(175)	-	(175)
22	Under Recovery - Clauses	-	-	-	-	-	-	-	-	-
23	Depreciation Study	-	19,482	(19,482)	-	-	(19,482)	-	-	(19,482)
24	Dismantlement Study	-	7,021	(7,021)	-	-	(7,021)	-	-	(7,021)
25	Capital Recovery Schedule	-	15,696	(15,696)	-	-	(15,696)	14,257	-	(1,439)
26	Levy Land	-	-	-	-	(7,267)	(7,267)	-	-	(7,267)
27	COR Reg Asset Amortization	-	-	-	-	-	-	(9,376)	-	(9,376)
28	Make Ready Credit Program	-	-	-	-	-	-	3,474	-	3,474
29	Deferred Rate Case Expenses	-	-	-	-	-	-	2,392	-	2,392
30	Total Adjustments	(2,093,285)	(456,785)	(1,636,500)	(638,271)	(7,267)	(2,282,038)	(158,023)	0	(2,440,061)
31	Adjusted Jurisdictional	26,060,891	7,310,021	18,750,870	1,090,299	115,262	19,956,431	577,840	-	20,534,271
32										
33	Note, totals may not add due to rounding.									

Supporting Schedules: B-2, B-3, B-6

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

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Witness: Olivier

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Description	Plant in Service	Accumulated Provision for Depreciation & Amortization	Net Plant in Service (2 - 3)	Construction Work in Progress	Plant Held for Future Use	Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base
1	Utility Per Book	27,936,880	7,498,410	20,438,470	1,817,768	129,703	22,385,941	1,127,535	-	23,513,476
2	Separation Factor	0.92784	0.95125	0.91926	0.90869	0.92780	0.91845	0.96783	-	0.92082
3	Jurisdictional Utility	25,921,031	7,132,851	18,788,180	1,651,791	120,338	20,560,310	1,091,267	-	21,651,576
4										
5	Adjustments:									
6	Asset Retirement Obligations	(68,661)	(64,274)	(4,388)	-	-	(4,388)	(20,959)	-	(25,346)
7	Conservation Cost Recovery Clause	(3,239)	(1,680)	(1,559)	-	-	(1,559)	(1,241)	-	(2,799)
8	Environmental Cost Recovery Clause	(39,576)	(6,155)	(33,422)	(0)	-	(33,422)	(8,678)	-	(42,099)
9	Fuel Cost Recovery Clause	(3,770)	(4,115)	344	-	-	344	(64,761)	-	(64,417)
10	Capacity Cost Recovery Clause	-	-	-	-	-	-	(96,346)	-	(96,346)
11	Storm Protection Plan Cost Recovery Clause	(701,233)	(20,733)	(680,500)	(459,309)	-	(1,139,809)	-	-	(1,139,809)
12	Storm Cost Recovery	-	-	-	-	-	-	-	-	-
13	Capital & Operating leases	(641,594)	(343,983)	(297,611)	-	-	(297,611)	262,998	-	(34,613)
14	Non-Utility Property	(22,215)	(7,252)	(14,963)	-	-	(14,963)	-	-	(14,963)
15	Electric Plant Acquisition Adjustment	(20,325)	(12,185)	(8,140)	-	-	(8,140)	-	-	(8,140)
16	CWIP - Projects Earning AFUDC	-	-	-	(240,744)	-	(240,744)	-	-	(240,744)
17	Investments Earning a Return	-	-	-	-	-	-	(292,259)	-	(292,259)
18	Non-Regulated & Misc	-	-	-	(739)	-	(739)	48,895	-	48,156
19	Derivatives	-	-	-	-	-	-	-	-	-
20	GPIF	-	-	-	-	-	-	-	-	-
21	Deferred Costs - Jobbing Accounts	-	-	-	-	-	-	(175)	-	(175)
22	Under Recovery - Clauses	-	-	-	-	-	-	(371,034)	-	(371,034)
23	Depreciation Study	-	-	-	-	-	-	-	-	-
24	Dismantlement Study	-	-	-	-	-	-	-	-	-
25	Capital Recovery Schedule	-	-	-	-	-	-	-	-	-
26	Levy Land	-	-	-	-	(92,015)	(92,015)	-	-	(92,015)
27	COR Reg Asset Amortization	-	-	-	-	-	-	-	-	-
28	Make Ready Credit Program	-	-	-	-	-	-	-	-	-
29	Deferred Rate Case Expenses	-	-	-	-	-	-	1,543	-	1,543
30	Total Adjustments	(1,500,615)	(460,377)	(1,040,238)	(700,791)	(92,015)	(1,833,044)	(542,016)	0	(2,375,060)
31	Adjusted Jurisdictional	24,420,416	6,672,474	17,747,942	951,000	28,323	18,727,266	549,251	-	19,276,516
32										
33	Note, totals may not add due to rounding.									

Supporting Schedules: B-2, B-3, B-6

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

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Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
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Witness: Olivier

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Description	Plant in Service	Accumulated Provision for Depreciation & Amortization	Net Plant in Service (2 - 3)	Construction Work in Progress	Plant Held for Future Use	Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base
1	Utility Per Book	25,677,180	7,009,213	18,667,967	1,882,927	124,531	20,675,424	2,028,332	-	22,703,756
2	Separation Factor	0.92892	0.95005	0.92098	0.89794	0.92569	0.91891	0.98714	-	0.92501
3	Jurisdictional Utility	23,851,987	6,659,112	17,192,875	1,690,752	115,276	18,998,904	2,002,255	-	21,001,159
4										
5	Adjustments:									
6	Asset Retirement Obligations	(66,105)	(60,729)	(5,376)	-	-	(5,376)	(15,569)	-	(20,945)
7	Conservation Cost Recovery Clause	(2,653)	(496)	(2,157)	-	-	(2,157)	(7,907)	-	(10,064)
8	Environmental Cost Recovery Clause	(34,685)	(4,765)	(29,920)	(28)	-	(29,948)	(9,261)	-	(39,209)
9	Fuel Cost Recovery Clause	-	-	-	-	-	-	(71,416)	-	(71,416)
10	Capacity Cost Recovery Clause	-	-	-	-	-	-	(99,605)	-	(99,605)
11	Storm Protection Plan Cost Recovery Clause	(292,751)	(6,537)	(286,214)	(375,875)	-	(662,089)	-	-	(662,089)
12	Storm Cost Recovery	-	-	-	-	-	-	(190,324)	-	(190,324)
13	Capital & Operating leases	(662,791)	(350,198)	(312,593)	-	-	(312,593)	280,696	-	(31,898)
14	Non-Utility Property	(27,632)	(7,692)	(19,940)	-	-	(19,940)	-	-	(19,940)
15	Electric Plant Acquisition Adjustment	(20,325)	(10,585)	(9,741)	-	-	(9,741)	-	-	(9,741)
16	CWIP - Projects Earning AFUDC	-	-	-	(316,056)	-	(316,056)	-	-	(316,056)
17	Investments Earning a Return	-	-	-	-	-	-	(309,856)	-	(309,856)
18	Non-Regulated & Misc	-	-	-	(727)	-	(727)	48,703	-	47,975
19	Derivatives	-	-	-	-	-	-	1,427	-	1,427
20	GPIF	-	-	-	-	-	-	(759)	-	(759)
21	Deferred Costs - Jobbing Accounts	-	-	-	-	-	-	(67)	-	(67)
22	Under Recovery - Clauses	-	-	-	-	-	-	(947,370)	-	(947,370)
23	Depreciation Study	-	-	-	-	-	-	-	-	-
24	Dismantlement Study	-	-	-	-	-	-	-	-	-
25	Capital Recovery Schedule	-	-	-	-	-	-	-	-	-
26	Levy Land	-	-	-	-	(87,010)	(87,010)	-	-	(87,010)
27	COR Reg Asset Amortization	-	-	-	-	-	-	-	-	-
28	Make Ready Credit Program	-	-	-	-	-	-	-	-	-
29	Deferred Rate Case Expenses	-	-	-	-	-	-	-	-	-
30	Total Adjustments	(1,106,942)	(441,001)	(665,941)	(692,686)	(87,010)	(1,445,637)	(1,321,310)	0	(2,766,946)
31	Adjusted Jurisdictional	22,745,046	6,218,111	16,526,935	998,066	28,266	17,553,267	680,946	-	18,234,213
32										
33	Note, totals may not add due to rounding.									

Supporting Schedules: B-2, B-3, B-6

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)	(3) Adjustment Amount (\$000)	(4) Jurisdictional Factor	(5) Jurisdictional Amount of Adjustment (\$000)
1	Commission & Company Adjustments				
2	Plant In Service Adjustments				
3	Asset Retirement Obligation	(1)	(68,661)	1.000000	(68,661)
4	Capital & Operating leases	(2)	(658,255)	0.973300	(640,679)
5	Conservation Cost Recovery	(3)	(3,323)	0.973300	(3,234)
6	Environmental Cost Recovery	(4)	(39,970)	0.999995	(39,970)
7	Fuel Cost Recovery	(5)	(2,721)	0.999998	(2,721)
8	Non-Utility Property	(6)	(22,215)	1.000000	(22,215)
9	Electric Plant Acquisition Adjustment	(7)	(20,325)	1.000000	(20,325)
10	Storm Protection Plan Cost Recovery	(8)	(2,758,802)	0.899329	(2,481,072)
11	Total Plant In Service Adjustments		(3,574,273)	0.917355	(3,278,878)
12					
13	Accumulated Depreciation & Amortization Adjustments				
14	Asset Retirement Obligation	(9)	(69,341)	1.000000	(69,341)
15	Capital & Operating leases	(10)	(357,130)	1.000000	(357,130)
16	Capital Recovery - Reserve	(11)	17,628	0.965555	17,021
17	Depreciation Study Impacts	(12)	123,669	0.901377	111,473
18	Dismantlement Study Impacts	(13)	41,005	0.998547	40,945
19	Conservation Cost Recovery	(14)	(5,055)	0.973300	(4,920)
20	Environmental Cost Recovery	(15)	(11,097)	0.999998	(11,097)
21	Fuel Cost Recovery	(16)	(3,407)	0.999998	(3,407)
22	Non-Utility Property	(17)	(7,252)	1.000000	(7,252)
23	Electric Plant Acquisition Adjustment	(18)	(15,526)	1.000000	(15,526)
24	Storm Protection Plan Cost Recovery	(19)	(188,661)	0.902695	(170,303)
25	Total Accumulated Depreciation & Amortization Adjustments		(475,166)	0.988153	(469,537)
26					
27	Construction Work In Progress Adjustments				
28	CWIP - Projects Earning AFUDC	(20)	(67,377)	0.942251	(63,486)
29	CWIP - Environmental Clause Projects	(21)	(2)	0.999998	(2)
30	CWIP - Storm Protection Plan Projects	(22)	(776,257)	0.993063	(770,872)
31	CWIP - Non-Regulated Property	(23)	(739)	1.000000	(739)
32	Total CWIP Adjustments		(844,375)	0.989014	(835,099)
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC DOCKET NO.: 20240025-EI	Explanation: List and explain all proposed adjustments to the 13-month average rate base as for the test year, the prior year, and the most recent historical year. List the adjustments included in the last rate case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year 3 Ended 12/31/2027 <input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026 <input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025 <input type="checkbox"/> Prior Year Ended 12/31/2024 <input type="checkbox"/> Historical Year Ended 12/31/2023
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Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)	(3) Adjustment Amount (\$000)	(4) Jurisdictional Factor	(5) Jurisdictional Amount of Adjustment (\$000)
1					
2					
3	Plant Held for Future Use				
4	Levy Land	(24)	0	0.000000	0
5	Total PHFU Adjustments		0	0.000000	0
6					
7	Working Capital Adjustments				
8	Asset Retirement Obligation	(25)	(26,026)	1.000000	(26,026)
9	Capital & Operating leases	(26)	256,681	0.973300	249,827
10	COR Reg Asset Amortization	(27)	(46,879)	1.000000	(46,879)
11	Derivatives	(28)	0	0.000000	0
12	Capacity Cost Recovery	(29)	(84,294)	1.000000	(84,294)
13	Conservation Cost Recovery	(30)	12,802	1.000000	12,802
14	Environmental Cost Recovery	(31)	(8,778)	0.999995	(8,778)
15	Fuel Cost Recovery	(32)	(45,107)	1.000000	(45,107)
16	Investments Earning a Return	(33)	(292,259)	1.000000	(292,259)
17	Deferred Costs - Jobbing Accounts	(34)	(175)	1.000000	(175)
18	Storm Reserve Deficiency	(35)	0	0.000000	0
19	Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	(36)	25,867	1.000000	25,867
20	Non-Reg & Misc - Other	(37)	(5,315)	1.000000	(5,315)
21	Non-Reg & Misc - Performance Guarantee Deposit	(38)	21,062	1.000000	21,062
22	Non-Reg & Misc - Deferred Pro-Co Formation Costs	(39)	(525)	1.000000	(525)
23	Deferred Rate Case Expenses	(40)	751	1.000000	751
24	Under Recovery - Clauses	(41)	0	0.000000	0
25	Reg Asset - Capital Recovery	(42)	9,108	0.965555	8,794
26	Reg Asset - MRC Program	(43)	19,561	1.000000	19,561
27	Deferred GPIF	(44)	0	0.000000	0
28	Total Working Capital Adjustments		(163,525)	1.043828	(170,692)
29					
30	Total Commission & Company Adjustments		(4,107,007)	0.928932	(3,815,133)
31					
32					
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: List and explain all proposed adjustments to the 13-month average rate base as for the test year, the prior year, and the most recent historical year. List the adjustments included in the last rate case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC		<input checked="" type="checkbox"/> Projected Test Year 3 Ended 12/31/2027
DOCKET NO.: 20240025-EI		<input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026
		<input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025
		<input type="checkbox"/> Prior Year Ended 12/31/2024
		<input type="checkbox"/> Historical Year Ended 12/31/2023

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant In Service Adjustments	
3	(1) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from plant in service
4	(2) Capital & Operating leases	To remove assets from plant in service and corresponding liabilities associated with capitalized leases
5	(3) Conservation Cost Recovery	To remove capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
6	(4) Environmental Cost Recovery	To remove capitalized investments that are recovered through the Environmental Cost Recovery Clause
7	(5) Fuel Cost Recovery	To remove capitalized investments that are recovered through the Fuel Adjustment Clause
8	(6) Non-Utility Property	To remove non-utility property
9	(7) Electric Plant Acquisition Adjustment	To remove electric plant acquisition adjustments
10	(8) Storm Protection Plan Cost Recovery	To remove capitalized investments that are recovered through the Storm Protection Plan Cost Recovery Clause
11		
12	Accumulated Depreciation & Amortization Adjustments	
13	(9) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from accumulated depreciation
14	(10) Capital & Operating leases	To remove accumulated depr/amort associated with capitalized lease assets and corresponding liabilities associated with capitalized leases
15	(11) Capital Recovery - Reserve	Company Adjustment to test years, transferring the unrecovered cost of plant retired and dismantled to a regulatory asset for amortization over five years
16	(12) Depreciation Study Impacts	Company Adjustment to include the impact of the 2023 Depreciation Study in cost of service
17	(13) Dismantlement Study Impacts	Company Adjustment to include the impact of the 2023 Dismantlement Study in cost of service
18	(14) Conservation Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
19	(15) Environmental Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Environmental Cost Recovery Clause
20	(16) Fuel Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Fuel Cost Recovery Clause
21	(17) Non-Utility Property	To remove non-utility property
22	(18) Electric Plant Acquisition Adjustment	To remove electric plant acquisition adjustments
23	(19) Storm Protection Plan Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Storm Cost Recovery Clause
24		
25		
26	Construction Work in Progress Adjustments	
27	(20) CWIP - Projects Earning AFUDC	To remove from construction work in progress all amounts eligible for AFUDC under FPSC Rule 25-6.0141 F.A.C.
28	(21) CWIP - Environmental Clause Projects	To remove construction work in progress projects recovered through the Environmental Cost Recovery Clause
29	(22) CWIP - Storm Protection Plan Projects	To remove construction work in progress projects recovered through the Storm Cost Recovery Clause
30	(23) CWIP - Non-Regulated Property	To remove construction work in progress projects for non-regulated activity.
31		
32		
33		

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: List and explain all proposed adjustments to the 13-month average rate base as for the test year, the prior year, and the most recent historical year. List the adjustments included in the last rate case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC		<input checked="" type="checkbox"/> Projected Test Year 3 Ended 12/31/2027
DOCKET NO.: 20240025-EI		<input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026
		<input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025
		<input type="checkbox"/> Prior Year Ended 12/31/2024
		<input type="checkbox"/> Historical Year Ended 12/31/2023

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant Held for Future Use	
3	(24) Levy Land	Duke Energy Florida has recorded Levy county land in PHFU on it books and records as it remains probable that the site will be used for future regulated generation and transmission projects, as such this adjustment is not included in the projected test years beginning in 2025.
4		
5		
6	Working Capital Adjustments	
7	(25) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from working capital
8	(26) Capital & Operating leases	To remove corresponding liabilities associated with capitalized leases
9	(27) COR Reg Asset Amortization	Company adjustment to amortize the Cost of Removal Regulatory Asset approved for deferral in Order No. PSC-2021-0202-AS-EI
10	(28) Derivatives	To remove derivative regulatory assets and regulatory liabilities associated with interest rate hedges
11	(29) Capacity Cost Recovery	To remove regulatory assets recovered through the Capacity Cost Recovery Clause
12	(30) Conservation Cost Recovery	To remove load management device assets net of accumulated amortization recovered through the Energy Conservation Cost Recovery Clause
13	(31) Environmental Cost Recovery	To remove other materials and supplies recovered through the Environmental Cost Recovery Clause
14	(32) Fuel Cost Recovery	To remove regulatory assets recovered through the Fuel Cost Recovery Clause
15	(33) Investments Earning a Return	To remove investments earning a return in accounts 123, 124, and 128 (primarily pension investments)
16	(34) Deferred Costs - Jobbing Accounts	To remove jobbing accounts related to construction activities
17	(35) Storm Reserve Deficiency	To remove the under recovered storm reserve balance which earns interest per Order No. PSC-2023-0111-PCO-EI
18	(36) Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	To remove the contra equity return on the securitized nuclear asset
19	(37) Non-Reg & Misc - Other	To remove non-regulated working capital accounts
20	(38) Non-Reg & Misc - Performance Guarantee Deposit	To remove performance guarantee deposit associated with construction of new sub-divisions
21	(39) Non-Reg & Misc - Deferred Pro-Co Formation Costs	To remove wholesale jurisdictional formation costs associated with the DEF procurement company
22	(40) Deferred Rate Case Expenses	Company adjustment to include the cost of deferred rate case expenses to be amortized over the three test periods, 2025-2027
23	(41) Under Recovery - Clauses	To remove net clause under/under recovered deferred per Order No. PSC-1993-0165 and 1983 Order No. 12663
24	(42) Reg Asset - Capital Recovery	Company Adjustment to transfer the unrecovered cost of plant retired and dismantled to a regulatory asset for amort over five years
25	(43) Reg Asset - MRC Program	Company adjustment to include the impacts of a one-time credit offered to customers for reducing installation costs of EV chargers.
26	(44) Deferred GPIF	To remove the GPIF regulatory asset recovered through the fuel adjustment clause
27		
28		
29		
30		
31		
32		
33		

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

(1)	(2)	(3)	(4)	(5)
Line No.	Reason for Adjustment or Omission (provide supporting schedule)	Adjustment Amount (\$000)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (\$000)
1	Commission & Company Adjustments			
2	Plant In Service Adjustments			
3	Asset Retirement Obligation (1)	(68,661)	1.000000	(68,661)
4	Capital & Operating leases (2)	(658,255)	0.973414	(640,754)
5	Conservation Cost Recovery (3)	(3,323)	0.973414	(3,235)
6	Environmental Cost Recovery (4)	(39,970)	0.999995	(39,970)
7	Fuel Cost Recovery (5)	(3,104)	0.999998	(3,104)
8	Non-Utility Property (6)	(22,215)	1.000000	(22,215)
9	Electric Plant Acquisition Adjustment (7)	(20,325)	1.000000	(20,325)
10	Storm Protection Plan Cost Recovery (8)	(2,348,377)	0.906516	(2,128,841)
11	Total Plant In Service Adjustments	(3,164,231)	0.925061	(2,927,106)
12				
13	Accumulated Depreciation & Amortization Adjustments			
14	Asset Retirement Obligation (9)	(67,652)	1.000000	(67,652)
15	Capital & Operating leases (10)	(353,639)	1.000000	(353,639)
16	Capital Recovery (11)	17,628	0.964796	17,008
17	Depreciation Study Impacts (12)	68,840	0.896406	61,708
18	Dismantlement Study Impacts (13)	22,688	0.998455	22,653
19	Conservation Cost Recovery (14)	(3,945)	0.973414	(3,840)
20	Environmental Cost Recovery (15)	(9,504)	0.999998	(9,504)
21	Fuel Cost Recovery (16)	(3,692)	0.999998	(3,692)
22	Non-Utility Property (17)	(7,252)	1.000000	(7,252)
23	Electric Plant Acquisition Adjustment (18)	(14,447)	1.000000	(14,447)
24	Storm Protection Plan Cost Recovery (19)	(111,870)	0.895507	(100,180)
25	Total Accumulated Depreciation & Amortization Adjustments	(462,845)	0.991342	(458,837)
26				
27	Construction Work In Progress Adjustments			
28	CWIP - Projects Earning AFUDC (20)	(73,889)	0.948475	(70,082)
29	CWIP - Environmental Clause Projects (21)	(2)	0.999998	(2)
30	CWIP - Storm Protection Plan Projects (22)	(436,066)	0.987753	(430,726)
31	CWIP - Non-Regulated Property (23)	(739)	1.000000	(739)
32	Total CWIP Adjustments	(510,696)	0.982088	(501,548)
33				

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)	(3) Adjustment Amount (\$000)	(4) Jurisdictional Factor	(5) Jurisdictional Amount of Adjustment (\$000)
1					
2					
3	Plant Held for Future Use				
4	Levy Land	(24)	0	0.000000	0
5	Total PHFU Adjustments		0	0.000000	0
6					
7	Working Capital Adjustments				
8	Asset Retirement Obligation	(25)	(24,337)	1.000000	(24,337)
9	Capital & Operating leases	(26)	260,171	0.973414	253,254
10	COR Reg Asset Amortization	(27)	(28,128)	1.000000	(28,128)
11	Derivatives	(28)	0	0.000000	0
12	Capacity Cost Recovery	(29)	(89,115)	1.000000	(89,115)
13	Conservation Cost Recovery	(30)	7,725	1.000000	7,725
14	Environmental Cost Recovery	(31)	(8,778)	0.999995	(8,778)
15	Fuel Cost Recovery	(32)	(51,658)	1.000000	(51,658)
16	Investments Earning a Return	(33)	(292,259)	1.000000	(292,259)
17	Deferred Costs - Jobbing Accounts	(34)	(175)	1.000000	(175)
18	Storm Reserve Deficiency	(35)	0	0.000000	0
19	Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	(36)	28,469	1.000000	28,469
20	Non-Reg & Misc - Other	(37)	(5,315)	1.000000	(5,315)
21	Non-Reg & Misc - Performance Guarantee Deposit	(38)	21,062	1.000000	21,062
22	Non-Reg & Misc - Deferred Pro-Co Formation Costs	(39)	(525)	1.000000	(525)
23	Deferred Rate Case Expenses	(40)	1,625	1.000000	1,625
24	Under Recovery - Clauses	(41)	0	0.000000	0
25	Reg Asset - Capital Recovery	(42)	12,634	0.964796	12,189
26	Reg Asset - MRC Program	(43)	10,807	1.000000	10,807
27	Deferred GPIF	(44)	0	0.000000	0
28	Total Working Capital Adjustments		(157,797)	1.046653	(165,158)
29					
30	Total Commission & Company Adjustments		(3,369,879)	0.930293	(3,134,975)
31					
32					
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

_	Projected Test Year 3 Ended	12/31/2027
X	Projected Test Year 2 Ended	12/31/2026
_	Projected Test Year 1 Ended	12/31/2025
_	Prior Year Ended	12/31/2024
_	Historical Year Ended	12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

(1)

(2)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant In Service Adjustments	
3	(1) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from plant in service
4	(2) Capital & Operating leases	To remove assets from plant in service and corresponding liabilities associated with capitalized leases
5	(3) Conservation Cost Recovery	To remove capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
6	(4) Environmental Cost Recovery	To remove capitalized investments that are recovered through the Environmental Cost Recovery Clause
7	(5) Fuel Cost Recovery	To remove capitalized investments that are recovered through the Fuel Adjustment Clause
8	(6) Non-Utility Property	To remove non-utility property
9	(7) Electric Plant Acquisition Adjustment	To remove electric plant acquisition adjustments
10	(8) Storm Protection Plan Cost Recovery	To remove capitalized investments that are recovered through the Storm Protection Plan Cost Recovery Clause
11		
12	Accumulated Depreciation & Amortization Adjustments	
13	(9) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from accumulated depreciation
14	(10) Capital & Operating leases	To remove accumulated depr/amort associated with capitalized lease assets and corresponding liabilities associated with capitalized leases
15	(11) Capital Recovery	Company Adjustment to test years, transferring the unrecovered cost of plant retired and dismantled to a regulatory asset for amortization over five years
16	(12) Depreciation Study Impacts	Company Adjustment to include the impact of the 2023 Depreciation Study in cost of service
17	(13) Dismantlement Study Impacts	Company Adjustment to include the impact of the 2023 Dismantlement Study in cost of service
18	(14) Conservation Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
19	(15) Environmental Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Environmental Cost Recovery Clause
20	(16) Fuel Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Fuel Cost Recovery Clause
21	(17) Non-Utility Property	To remove non-utility property
22	(18) Electric Plant Acquisition Adjustment	To remove electric plant acquisition adjustments
23	(19) Storm Protection Plan Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Storm Cost Recovery Clause
24		
25		
26	Construction Work in Progress Adjustments	
27	(20) CWIP - Projects Earning AFUDC	To remove from construction work in progress all amounts eligible for AFUDC under FPSC Rule 25-6.0141 F.A.C.
28	(21) CWIP - Environmental Clause Projects	To remove construction work in progress projects recovered through the Environmental Cost Recovery Clause
29	(22) CWIP - Storm Protection Plan Projects	To remove construction work in progress projects recovered through the Storm Cost Recovery Clause
30	(23) CWIP - Non-Regulated Property	To remove construction work in progress projects for non-regulated activity.
31		
32		
33		

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: List and explain all proposed adjustments to the 13-month average rate base as for the test year, the prior year, and the most recent historical year. List the adjustments included in the last rate case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC		<input type="checkbox"/> Projected Test Year 3 Ended 12/31/2027
DOCKET NO.: 20240025-EI		<input checked="" type="checkbox"/> Projected Test Year 2 Ended 12/31/2026
		<input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025
		<input type="checkbox"/> Prior Year Ended 12/31/2024
		<input type="checkbox"/> Historical Year Ended 12/31/2023

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant Held for Future Use	
3	(24) Levy Land	Duke Energy Florida has recorded Levy county land in PHFU on it books and records as it remains probable that the site will be used for future regulated generation and transmission projects, as such this adjustment is not included in the projected test years beginning in 2025.
4		
5		
6	Working Capital Adjustments	
7	(25) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from working capital
8	(26) Capital & Operating leases	To remove corresponding liabilities associated with capitalized leases
9	(27) COR Reg Asset Amortization	Company adjustment to amortize the Cost of Removal Regulatory Asset approved for deferral in Order No. PSC-2021-0202-AS-EI
10	(28) Derivatives	To remove derivative regulatory assets and regulatory liabilities associated with interest rate hedges
11	(29) Capacity Cost Recovery	To remove regulatory assets recovered through the Capacity Cost Recovery Clause
12	(30) Conservation Cost Recovery	To remove load management device assets net of accumulated amortization recovered through the Energy Conservation Cost Recovery Clause
13	(31) Environmental Cost Recovery	To remove other materials and supplies recovered through the Environmental Cost Recovery Clause
14	(32) Fuel Cost Recovery	To remove regulatory assets recovered through the Fuel Cost Recovery Clause
15	(33) Investments Earning a Return	To remove investments earning a return in accounts 123, 124, and 128 (primarily pension investments)
16	(34) Deferred Costs - Jobbing Accounts	To remove jobbing accounts related to construction activities
17	(35) Storm Reserve Deficiency	To remove the under recovered storm reserve balance which earns interest per Order No. PSC-2023-0111-PCO-EI
18	(36) Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	To remove the contra equity return on the securitized nuclear asset
19	(37) Non-Reg & Misc - Other	To remove non-regulated working capital accounts
20	(38) Non-Reg & Misc - Performance Guarantee Deposit	To remove performance guarantee deposit associated with construction of new sub-divisions
21	(39) Non-Reg & Misc - Deferred Pro-Co Formation Costs	To remove wholesale jurisdictional formation costs associated with the DEF procurement company
22	(40) Deferred Rate Case Expenses	Company adjustment to include the cost of deferred rate case expenses to be amortized over the three test periods, 2025-2027
23	(41) Under Recovery - Clauses	To remove net clause under/under recovered deferred per Order No. PSC-1993-0165 and 1983 Order No. 12663
24	(42) Reg Asset - Capital Recovery	Company Adjustment to transfer the unrecovered cost of plant retired and dismantled to a regulatory asset for amort over five years
25	(43) Reg Asset - MRC Program	Company adjustment to include the impacts of a one-time credit offered to customers for reducing installation costs of EV chargers.
26	(44) Deferred GPIF	To remove the GPIF regulatory asset recovered through the fuel adjustment clause
27		
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Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)	(3) Adjustment Amount (\$000)	(4) Jurisdictional Factor	(5) Jurisdictional Amount of Adjustment (\$000)
1	Commission & Company Adjustments				
2	Plant In Service Adjustments				
3	Asset Retirement Obligation	(1)	(68,661)	1.000000	(68,661)
4	Capital & Operating leases	(2)	(658,255)	0.973660	(640,916)
5	Conservation Cost Recovery	(3)	(3,323)	0.973660	(3,235)
6	Environmental Cost Recovery	(4)	(39,970)	0.999995	(39,970)
7	Fuel Cost Recovery	(5)	(3,488)	0.999998	(3,488)
8	Non-Utility Property	(6)	(22,215)	1.000000	(22,215)
9	Electric Plant Acquisition Adjustment	(7)	(20,325)	1.000000	(20,325)
10	Storm Protection Plan Cost Recovery	(8)	(1,457,097)	0.888392	(1,294,474)
11	Total Plant In Service Adjustments		(2,273,335)	0.920799	(2,093,285)
12					
13	Accumulated Depreciation & Amortization Adjustments				
14	Asset Retirement Obligation	(9)	(65,963)	1.000000	(65,963)
15	Capital & Operating leases	(10)	(349,008)	1.000000	(349,008)
16	Capital Recovery	(11)	16,272	0.964592	15,696
17	Depreciation Study Impacts	(12)	21,795	0.893896	19,482
18	Dismantlement Study Impacts	(13)	7,033	0.998330	7,021
19	Conservation Cost Recovery	(14)	(2,834)	0.973660	(2,760)
20	Environmental Cost Recovery	(15)	(7,911)	0.999998	(7,911)
21	Fuel Cost Recovery	(16)	(3,965)	0.999998	(3,965)
22	Non-Utility Property	(17)	(7,252)	1.000000	(7,252)
23	Electric Plant Acquisition Adjustment	(18)	(13,337)	1.000000	(13,337)
24	Storm Protection Plan Cost Recovery	(19)	(55,462)	0.879667	(48,788)
25	Total Accumulated Depreciation & Amortization Adjustments		(460,633)	0.991646	(456,785)
26					
27	Construction Work In Progress Adjustments				
28	CWIP - Projects Earning AFUDC	(20)	(127,107)	0.721070	(91,653)
29	CWIP - Environmental Clause Projects	(21)	(2)	0.999998	(2)
30	CWIP - Storm Protection Plan Projects	(22)	(551,182)	0.990374	(545,877)
31	CWIP - Non-Regulated Property	(23)	(739)	1.000000	(739)
32	Total CWIP Adjustments		(679,030)	0.939974	(638,271)
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)	(3) Adjustment Amount (\$000)	(4) Jurisdictional Factor	(5) Jurisdictional Amount of Adjustment (\$000)
1					
2					
3	Plant Held for Future Use				
4	Levy Land	(24)	(7,267)	0.999998	(7,267)
5	Total PHFU Adjustments		(7,267)	0.999998	(7,267)
6					
7	Working Capital Adjustments				
8	Asset Retirement Obligation	(25)	(22,648)	1.000000	(22,648)
9	Capital & Operating leases	(26)	264,802	0.973660	257,827
10	COR Reg Asset Amortization	(27)	(9,376)	1.000000	(9,376)
11	Derivatives	(28)	0	0.000000	0
12	Capacity Cost Recovery	(29)	(93,936)	1.000000	(93,936)
13	Conservation Cost Recovery	(30)	3,114	1.000000	3,114
14	Environmental Cost Recovery	(31)	(8,778)	0.999995	(8,778)
15	Fuel Cost Recovery	(32)	(58,210)	1.000000	(58,210)
16	Investments Earning a Return	(33)	(292,259)	1.000000	(292,259)
17	Deferred Costs - Jobbing Accounts	(34)	(175)	1.000000	(175)
18	Storm Reserve Deficiency	(35)	0	0.000000	0
19	Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	(36)	31,071	1.000000	31,071
20	Non-Reg & Misc - Other	(37)	(5,315)	1.000000	(5,315)
21	Non-Reg & Misc - Performance Guarantee Deposit	(38)	21,062	1.000000	21,062
22	Non-Reg & Misc - Deferred Pro-Co Formation Costs	(39)	(525)	1.000000	(525)
23	Deferred Rate Case Expenses	(40)	2,392	1.000000	2,392
24	Under Recovery - Clauses	(41)	0	0.000000	0
25	Reg Asset - Capital Recovery	(42)	14,781	0.964592	14,257
26	Reg Asset - MRC Program	(43)	3,474	1.000000	3,474
27	Deferred GPIF	(44)	0	0.000000	0
28	Total Working Capital Adjustments		(150,525)	1.049814	(158,023)
29					
30	Total Commission & Company Adjustments		(2,649,524)	0.920943	(2,440,061)
31					
32					
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:

<input type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input checked="" type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

Witness: Olivier

(1)

(2)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant In Service Adjustments	
3	(1) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from plant in service
4	(2) Capital & Operating leases	To remove assets from plant in service and corresponding liabilities associated with capitalized leases
5	(3) Conservation Cost Recovery	To remove capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
6	(4) Environmental Cost Recovery	To remove capitalized investments that are recovered through the Environmental Cost Recovery Clause
7	(5) Fuel Cost Recovery	To remove capitalized investments that are recovered through the Fuel Adjustment Clause
8	(6) Non-Utility Property	To remove non-utility property
9	(7) Electric Plant Acquisition Adjustment	To remove electric plant acquisition adjustments
10	(8) Storm Protection Plan Cost Recovery	To remove capitalized investments that are recovered through the Storm Protection Plan Cost Recovery Clause
11		
12	Accumulated Depreciation & Amortization Adjustments	
13	(9) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from accumulated depreciation
14	(10) Capital & Operating leases	To remove accumulated depr/amort associated with capitalized lease assets and corresponding liabilities associated with capitalized leases
15	(11) Capital Recovery	Company Adjustment to test years, transferring the unrecovered cost of plant retired and dismantled to a regulatory asset for amortization over five years
16	(12) Depreciation Study Impacts	Company Adjustment to include the impact of the 2023 Depreciation Study in cost of service
17	(13) Dismantlement Study Impacts	Company Adjustment to include the impact of the 2023 Dismantlement Study in cost of service
18	(14) Conservation Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
19	(15) Environmental Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Environmental Cost Recovery Clause
20	(16) Fuel Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Fuel Cost Recovery Clause
21	(17) Non-Utility Property	To remove non-utility property
22	(18) Electric Plant Acquisition Adjustment	To remove electric plant acquisition adjustments
23	(19) Storm Protection Plan Cost Recovery	To remove accumulated depr/amort associated with capitalized investments that are recovered through the Storm Cost Recovery Clause
24		
25		
26	Construction Work in Progress Adjustments	
27	(20) CWIP - Projects Earning AFUDC	To remove from construction work in progress all amounts eligible for AFUDC under FPSC Rule 25-6.0141 F.A.C.
28	(21) CWIP - Environmental Clause Projects	To remove construction work in progress projects recovered through the Environmental Cost Recovery Clause
29	(22) CWIP - Storm Protection Plan Projects	To remove construction work in progress projects recovered through the Storm Cost Recovery Clause
30	(23) CWIP - Non-Regulated Property	To remove construction work in progress projects for non-regulated activity.
31		
32		
33		

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

<input type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input checked="" type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

(1)

(2)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant Held for Future Use	
3	(24) Levy Land	Duke Energy Florida has recorded Levy county land in PHFU on it books and records as it remains probable that the site will be used for future regulated generation and transmission projects, as such this adjustment is not included in the projected test years beginning in 2025.
4		
5		
6	Working Capital Adjustments	
7	(25) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from working capital
8	(26) Capital & Operating leases	To remove corresponding liabilities associated with capitalized leases
9	(27) COR Reg Asset Amortization	Company adjustment to amortize the Cost of Removal Regulatory Asset approved for deferral in Order No. PSC-2021-0202-AS-EI
10	(28) Derivatives	To remove derivative regulatory assets and regulatory liabilities associated with interest rate hedges
11	(29) Capacity Cost Recovery	To remove regulatory assets recovered through the Capacity Cost Recovery Clause
12	(30) Conservation Cost Recovery	To remove load management device assets net of accumulated amortization recovered through the Energy Conservation Cost Recovery Clause
13	(31) Environmental Cost Recovery	To remove other materials and supplies recovered through the Environmental Cost Recovery Clause
14	(32) Fuel Cost Recovery	To remove regulatory assets recovered through the Fuel Cost Recovery Clause
15	(33) Investments Earning a Return	To remove investments earning a return in accounts 123, 124, and 128 (primarily pension investments)
16	(34) Deferred Costs - Jobbing Accounts	To remove jobbing accounts related to construction activities
17	(35) Storm Reserve Deficiency	To remove the under recovered storm reserve balance which earns interest per Order No. PSC-2023-0111-PCO-EI
18	(36) Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	To remove the contra equity return on the securitized nuclear asset
19	(37) Non-Reg & Misc - Other	To remove non-regulated working capital accounts
20	(38) Non-Reg & Misc - Performance Guarantee Deposit	To remove performance guarantee deposit associated with construction of new sub-divisions
21	(39) Non-Reg & Misc - Deferred Pro-Co Formation Costs	To remove wholesale jurisdictional formation costs associated with the DEF procurement company
22	(40) Deferred Rate Case Expenses	Company adjustment to include the cost of deferred rate case expenses to be amortized over the three test periods, 2025-2027
23	(41) Under Recovery - Clauses	To remove net clause under/under recovered deferred per Order No. PSC-1993-0165 and 1983 Order No. 12663
24	(42) Reg Asset - Capital Recovery	Company Adjustment to transfer the unrecovered cost of plant retired and dismantled to a regulatory asset for amort over five years
25	(43) Reg Asset - MRC Program	Company adjustment to include the impacts of a one-time credit offered to customers for reducing installation costs of EV chargers.
26	(44) Deferred GPIF	To remove the GPIF regulatory asset recovered through the fuel adjustment clause
27		
28		
29		
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31		
32		
33		

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

(1)	(2)	(3)	(4)	(5)	
Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	Adjustment Amount (\$000)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (\$000)
1	Commission & Company Adjustments				
2	Plant In Service Adjustments				
3	Asset Retirement Obligation	(1)	(68,661)	1.000000	(68,661)
4	Capital & Operating leases	(2)	(658,255)	0.974690	(641,594)
5	Conservation Cost Recovery	(3)	(3,323)	0.974690	(3,239)
6	Environmental Cost Recovery	(4)	(40,035)	0.988552	(39,576)
7	Fuel Cost Recovery	(5)	(3,871)	0.974030	(3,770)
8	Non-Utility Property	(6)	(22,215)	1.000000	(22,215)
9	Electric Plant Acquisition Adjustment	(7)	(20,325)	1.000000	(20,325)
10	Storm Protection Plan Cost Recovery	(8)	(806,171)	0.869832	(701,233)
11	Total Plant In Service Adjustments		(1,622,856)	0.924676	(1,500,615)
12					
13	Accumulated Depreciation & Amortization Adjustments				
14	Asset Retirement Obligation	(9)	(64,274)	1.000000	(64,274)
15	Capital & Operating leases	(10)	(343,983)	1.000000	(343,983)
16	Capital Recovery	(11)	0	0.000000	0
17	Depreciation Study Impacts	(12)			
18	Dismantlement Study Impacts	(13)			
19	Conservation Cost Recovery	(14)	(1,724)	0.974690	(1,680)
20	Environmental Cost Recovery	(15)	(6,319)	0.974030	(6,155)
21	Fuel Cost Recovery	(16)	(4,224)	0.974030	(4,115)
22	Non-Utility Property	(17)	(7,252)	1.000000	(7,252)
23	Electric Plant Acquisition Adjustment	(18)	(12,185)	1.000000	(12,185)
24	Storm Protection Plan Cost Recovery	(19)	(23,765)	0.872424	(20,733)
25	Total Accumulated Depreciation & Amortization Adjustments		(463,726)	0.992777	(460,377)
26					
27	Construction Work In Progress Adjustments				
28	CWIP - Projects Earning AFUDC	(20)	(332,920)	0.723128	(240,744)
29	CWIP - Environmental Clause Projects	(21)	0	0.000000	0
30	CWIP - Storm Protection Plan Projects	(22)	(464,315)	0.989219	(459,309)
31	CWIP - Non-Regulated Property	(23)	(739)	1.000000	(739)
32	Total CWIP Adjustments		(797,973)	0.878214	(700,791)
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

<input type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input checked="" type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)	(3) Adjustment Amount (\$000)	(4) Jurisdictional Factor	(5) Jurisdictional Amount of Adjustment (\$000)
1					
2					
3	Plant Held for Future Use				
4	Levy Land	(24)	(94,468)	0.974030	(92,015)
5	Total PHFU Adjustments		(94,468)	0.974030	(92,015)
6					
7	Working Capital Adjustments				
8	Asset Retirement Obligation	(25)	(20,959)	1.000000	(20,959)
9	Capital & Operating leases	(26)	269,827	0.974690	262,998
10	COR Reg Asset Amortization	(27)	0	0.000000	0
11	Derivatives	(28)	0	0.000000	0
12	Capacity Cost Recovery	(29)	(96,346)	1.000000	(96,346)
13	Conservation Cost Recovery	(30)	(1,241)	1.000000	(1,241)
14	Environmental Cost Recovery	(31)	(8,778)	0.988526	(8,678)
15	Fuel Cost Recovery	(32)	(64,761)	1.000000	(64,761)
16	Investments Earning a Return	(33)	(292,259)	1.000000	(292,259)
17	Deferred Costs - Jobbing Accounts	(34)	(175)	1.000000	(175)
18	Storm Reserve Deficiency	(35)	0	0.000000	0
19	Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	(36)	33,673	1.000000	33,673
20	Non-Reg & Misc - Other	(37)	(5,315)	1.000000	(5,315)
21	Non-Reg & Misc - Performance Guarantee Deposit	(38)	21,062	1.000000	21,062
22	Non-Reg & Misc - Deferred Pro-Co Formation Costs	(39)	(525)	1.000000	(525)
23	Deferred Rate Case Expenses	(40)	1,543	1.000000	1,543
24	Under Recovery - Clauses	(41)	(371,034)	1.000000	(371,034)
25	Reg Asset - Capital Recovery	(42)	0	0.000000	0
26	Reg Asset - MRC Program	(43)	0	0.000000	0
27	Deferred GPIF	(44)	0	0.000000	0
28	Total Working Capital Adjustments		(535,287)	1.012570	(542,016)
29					
30	Total Commission & Company Adjustments		(2,586,858)	0.918125	(2,375,060)
31					
32					
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

_ Projected Test Year 3 Ended	12/31/2027
_ Projected Test Year 2 Ended	12/31/2026
_ Projected Test Year 1 Ended	12/31/2025
<u>X</u> Prior Year Ended	12/31/2024
_ Historical Year Ended	12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

(1)	(2)
Line No.	Reason for Adjustment or Omission (provide supporting schedule)
1	
2	Plant In Service Adjustments
3	(1) Asset Retirement Obligation To remove Asset Retirement Obligations associated with the retirement of plants from plant in service
4	(2) Capital & Operating leases To remove assets from plant in service and corresponding liabilities associated with capitalized leases
5	(3) Conservation Cost Recovery To remove capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
6	(4) Environmental Cost Recovery To remove capitalized investments that are recovered through the Environmental Cost Recovery Clause
7	(5) Fuel Cost Recovery To remove capitalized investments that are recovered through the Fuel Adjustment Clause
8	(6) Non-Utility Property To remove non-utility property
9	(7) Electric Plant Acquisition Adjustment To remove electric plant acquisition adjustments
10	(8) Storm Protection Plan Cost Recovery To remove capitalized investments that are recovered through the Storm Protection Plan Cost Recovery Clause
11	
12	Accumulated Depreciation & Amortization Adjustments
13	(9) Asset Retirement Obligation To remove Asset Retirement Obligations associated with the retirement of plants from accumulated depreciation
14	(10) Capital & Operating leases To remove accumulated depr/amort associated with capitalized lease assets and corresponding liabilities associated with capitalized leases
15	(11) Capital Recovery Company Adjustment to test years, transferring the unrecovered cost of plant retired and dismantled to a regulatory asset for amortization over five years
16	(12) Depreciation Study Impacts Company Adjustment to include the impact of the 2023 Depreciation Study in cost of service
17	(13) Dismantlement Study Impacts Company Adjustment to include the impact of the 2023 Dismantlement Study in cost of service
18	(14) Conservation Cost Recovery To remove accumulated depr/amort associated with capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
19	(15) Environmental Cost Recovery To remove accumulated depr/amort associated with capitalized investments that are recovered through the Environmental Cost Recovery Clause
20	(16) Fuel Cost Recovery To remove accumulated depr/amort associated with capitalized investments that are recovered through the Fuel Cost Recovery Clause
21	(17) Non-Utility Property To remove non-utility property
22	(18) Electric Plant Acquisition Adjustment To remove electric plant acquisition adjustments
23	(19) Storm Protection Plan Cost Recovery To remove accumulated depr/amort associated with capitalized investments that are recovered through the Storm Cost Recovery Clause
24	
25	
26	Construction Work in Progress Adjustments
27	(20) CWIP - Projects Earning AFUDC To remove from construction work in progress all amounts eligible for AFUDC under FPSC Rule 25-6.0141 F.A.C.
28	(21) CWIP - Environmental Clause Projects To remove construction work in progress projects recovered through the Environmental Cost Recovery Clause
29	(22) CWIP - Storm Protection Plan Projects To remove construction work in progress projects recovered through the Storm Cost Recovery Clause
30	(23) CWIP - Non-Regulated Property To remove construction work in progress projects for non-regulated activity.
31	
32	
33	

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

_	Projected Test Year 3 Ended	12/31/2027
_	Projected Test Year 2 Ended	12/31/2026
_	Projected Test Year 1 Ended	12/31/2025
X	Prior Year Ended	12/31/2024
_	Historical Year Ended	12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

(1)

(2)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant Held for Future Use	
3	(24) Levy Land	Duke Energy Florida has recorded Levy county land in PHFU on it books and records as it remains probable that the site will be used for future regulated generation and transmission projects, as such this adjustment is not included in the projected test years beginning in 2025.
4		
5		
6	Working Capital Adjustments	
7	(25) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from working capital
8	(26) Capital & Operating leases	To remove corresponding liabilities associated with capitalized leases
9	(27) COR Reg Asset Amortization	Company adjustment to amortize the Cost of Removal Regulatory Asset approved for deferral in Order No. PSC-2021-0202-AS-EI
10	(28) Derivatives	To remove derivative regulatory assets and regulatory liabilities associated with interest rate hedges
11	(29) Capacity Cost Recovery	To remove regulatory assets recovered through the Capacity Cost Recovery Clause
12	(30) Conservation Cost Recovery	To remove load management device assets net of accumulated amortization recovered through the Energy Conservation Cost Recovery Clause
13	(31) Environmental Cost Recovery	To remove other materials and supplies recovered through the Environmental Cost Recovery Clause
14	(32) Fuel Cost Recovery	To remove regulatory assets recovered through the Fuel Cost Recovery Clause
15	(33) Investments Earning a Return	To remove investments earning a return in accounts 123, 124, and 128 (primarily pension investments)
16	(34) Deferred Costs - Jobbing Accounts	To remove jobbing accounts related to construction activities
17	(35) Storm Reserve Deficiency	To remove the under recovered storm reserve balance which earns interest per Order No. PSC-2023-0111-PCO-EI
18	(36) Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	To remove the contra equity return on the securitized nuclear asset
19	(37) Non-Reg & Misc - Other	To remove non-regulated working capital accounts
20	(38) Non-Reg & Misc - Performance Guarantee Deposit	To remove performance guarantee deposit associated with construction of new sub-divisions
21	(39) Non-Reg & Misc - Deferred Pro-Co Formation Costs	To remove wholesale jurisdictional formation costs associated with the DEF procurement company
22	(40) Deferred Rate Case Expenses	Company adjustment to include the cost of deferred rate case expenses to be amortized over the three test periods, 2025-2027
23	(41) Under Recovery - Clauses	To remove net clause under/under recovered deferred per Order No. PSC-1993-0165 and 1983 Order No. 12663
24	(42) Reg Asset - Capital Recovery	Company Adjustment to transfer the unrecovered cost of plant retired and dismantled to a regulatory asset for amort over five years
25	(43) Reg Asset - MRC Program	Company adjustment to include the impacts of a one-time credit offered to customers for reducing installation costs of EV chargers.
26	(44) Deferred GPIF	To remove the GPIF regulatory asset recovered through the fuel adjustment clause
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Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)	(3) Adjustment Amount (\$000)	(4) Jurisdictional Factor	(5) Jurisdictional Amount of Adjustment (\$000)
1	Commission & Company Adjustments				
2	Plant In Service Adjustments				
3	Asset Retirement Obligation	(1)	(66,105)	1.00000	(66,105)
4	Capital & Operating leases	(2)	(684,850)	0.967790	(662,791)
5	Conservation Cost Recovery	(3)	(2,741)	0.967790	(2,653)
6	Environmental Cost Recovery	(4)	(36,337)	0.954550	(34,685)
7	Fuel Cost Recovery	(5)	0	0.000000	0
8	Non-Utility Property	(6)	(27,632)	1.000000	(27,632)
9	Electric Plant Acquisition Adjustment	(7)	(20,325)	1.000000	(20,325)
10	Storm Protection Plan Cost Recovery	(8)	(348,152)	0.840873	(292,751)
11	Total Plant In Service Adjustments		(1,186,141)	0.933230	(1,106,942)
12					
13	Accumulated Depreciation & Amortization Adjustments				
14	Asset Retirement Obligation	(9)	(60,729)	1.000000	(60,729)
15	Capital & Operating leases	(10)	(350,198)	1.000000	(350,198)
16	Capital Recovery	(11)	0	0.000000	0
17	Depreciation Study Impacts	(12)	(513)	0.967790	(496)
18	Dismantlement Study Impacts	(13)	(5,090)	0.936144	(4,765)
19	Conservation Cost Recovery	(14)	0	0.000000	0
20	Environmental Cost Recovery	(15)	0	0.000000	0
21	Fuel Cost Recovery	(16)	0	0.000000	0
22	Non-Utility Property	(17)	(7,692)	1.000000	(7,692)
23	Electric Plant Acquisition Adjustment	(18)	(10,585)	1.000000	(10,585)
24	Storm Protection Plan Cost Recovery	(19)	(7,683)	0.850799	(6,537)
25	Total Accumulated Depreciation & Amortization Adjustments		(442,489)	0.996638	(441,001)
26					
27	Construction Work In Progress Adjustments				
28	CWIP - Projects Earning AFUDC	(20)	(420,877)	0.750947	(316,056)
29	CWIP - Environmental Clause Projects	(21)	(29)	0.974030	(28)
30	CWIP - Storm Protection Plan Projects	(22)	(375,875)	1.000000	(375,875)
31	CWIP - Non-Regulated Property	(23)	(727)	1.000000	(727)
32	Total CWIP Adjustments		(797,507)	0.868564	(692,686)
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: Duke Energy Florida, LLC

<input type="checkbox"/>	Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/>	Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/>	Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/>	Prior Year Ended	12/31/2024
<input checked="" type="checkbox"/>	Historical Year Ended	12/31/2023

DOCKET NO.: 20240025-EI

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)	(3) Adjustment Amount (\$000)	(4) Jurisdictional Factor	(5) Jurisdictional Amount of Adjustment (\$000)
1					
2					
3	Plant Held for Future Use				
4	Levy Land	(24)	(89,330)	0.974030	(87,010)
5	Total PHFU Adjustments		(89,330)	0.974030	(87,010)
6					
7					
8	Working Capital Adjustments				
9	Asset Retirement Obligation	(25)	(15,569)	1.000000	(15,569)
10	Capital & Operating leases	(26)	290,038	0.967790	280,696
11	COR Reg Asset Amortization	(27)	0	0.000000	0
12	Derivatives	(28)	1,427	1.000000	1,427
13	Capacity Cost Recovery	(29)	(99,605)	1.000000	(99,605)
14	Conservation Cost Recovery	(30)	(7,907)	1.000000	(7,907)
15	Environmental Cost Recovery	(31)	(9,270)	0.999009	(9,261)
16	Fuel Cost Recovery	(32)	(71,416)	1.000000	(71,416)
17	Investments Earning a Return	(33)	(309,856)	1.000000	(309,856)
18	Deferred Costs - Jobbing Accounts	(34)	(67)	1.000000	(67)
19	Storm Reserve Deficiency	(35)	(190,324)	1.000000	(190,324)
20	Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	(36)	35,475	1.000000	35,475
21	Non-Reg & Misc - Other	(37)	(3,726)	1.000000	(3,726)
22	Non-Reg & Misc - Performance Guarantee Deposit	(38)	17,169	1.000000	17,169
23	Non-Reg & Misc - Deferred Pro-Co Formation Costs	(39)	(215)	1.000000	(215)
24	Deferred Rate Case Expenses	(40)	0	0.000000	0
25	Under Recovery - Clauses	(41)	(947,370)	1.000000	(947,370)
26	Reg Asset - Capital Recovery	(42)	0	0.000000	0
27	Reg Asset - MRC Program	(43)	0	0.000000	0
28	Deferred GPIF	(44)	(759)	1.000000	(759)
29	Total Working Capital Adjustments		(1,311,977)	1.007114	(1,321,310)
30					
31	Total Commission & Company Adjustments		(2,942,466)	0.940350	(2,766,946)
32					
33					

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: List and explain all proposed adjustments to the 13-month average rate base as for the test year, the prior year, and the most recent historical year. List the adjustments included in the last rate case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC		<input type="checkbox"/> Projected Test Year 3 Ended 12/31/2027
DOCKET NO.: 20240025-EI		<input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026
		<input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025
		<input type="checkbox"/> Prior Year Ended 12/31/2024
		<input checked="" type="checkbox"/> Historical Year Ended 12/31/2023

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant In Service Adjustments	
3	(1) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from plant in service
4	(2) Capital & Operating leases	To remove assets from plant in service and corresponding liabilities associated with capitalized leases
5	(3) Conservation Cost Recovery	To remove capitalized investments recovered through the Energy Conservation Cost Recovery Clause
6	(4) Environmental Cost Recovery	To remove capitalized investments recovered through the Environmental Cost Recovery Clause
7	(5) Fuel Cost Recovery	To remove capitalized investments recovered through the Fuel Adjustment Clause
8	(6) Non-Utility Property	To remove non-utility property
9	(7) Electric Plant Acquisition Adjustment	To remove electric plant acquisition adjustments
10	(8) Storm Protection Plan Cost Recovery	To remove capitalized investments recovered through the Storm Protection Plan Cost Recovery Clause
11		
12	Accumulated Depreciation & Amortization Adjustments	
13	(9) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from accumulated depreciation
14	(10) Capital & Operating leases	To remove accumulated depr/amort associated with capitalized lease assets and corresponding liabilities associated with capitalized leases
15	(11) Capital Recovery	Company Adjustment to test years, transferring the unrecovered cost of plant retired and dismantled to a regulatory asset for amortization over five years
16	(12) Depreciation Study Impacts	Company Adjustment to include the impact of the 2023 Depreciation Study in cost of service
17	(13) Dismantlement Study Impacts	Company Adjustment to include the impact of the 2023 Dismantlement Study in cost of service
18	(14) Conservation Cost Recovery	To remove accumulated depr/amort associated with capitalized investments recovered through the Energy Conservation Cost Recovery Clause
19	(15) Environmental Cost Recovery	To remove accumulated depr/amort associated with capitalized investments recovered through the Environmental Cost Recovery Clause
20	(16) Fuel Cost Recovery	To remove accumulated depr/amort associated with capitalized investments recovered through the Fuel Cost Recovery Clause
21	(17) Non-Utility Property	To remove non-utility property
22	(18) Electric Plant Acquisition Adjustment	To remove electric plant acquisition adjustments
23	(19) Storm Protection Plan Cost Recovery	To remove accumulated depr/amort associated with capitalized investments recovered through the Storm Cost Recovery Clause
24		
25		
26	Construction Work in Progress Adjustments	
27	(20) CWIP - Projects Earning AFUDC	To remove from construction work in progress all amounts eligible for AFUDC under FPSC Rule 25-6.0141 F.A.C.
28	(21) CWIP - Environmental Clause Projects	To remove construction work in progress projects recovered through the Environmental Cost Recovery Clause
29	(22) CWIP - Storm Protection Plan Projects	To remove construction work in progress projects recovered through the Storm Cost Recovery Clause
30	(23) CWIP - Non-Regulated Property	To remove construction work in progress projects for non-regulated activity
31		
32		
33		

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: List and explain all proposed adjustments to the 13-month average rate base as for the test year, the prior year, and the most recent historical year. List the adjustments included in the last rate case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC		<input type="checkbox"/> Projected Test Year 3 Ended 12/31/2027
DOCKET NO.: 20240025-EI		<input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026
		<input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025
		<input type="checkbox"/> Prior Year Ended 12/31/2024
		<input checked="" type="checkbox"/> Historical Year Ended 12/31/2023

Witness: Olivier

Line No.	(1) Adjustment Title	(2) Reason for Adjustment or Omission (provide supporting schedule)
1		
2	Plant Held for Future Use	
3	(24) Levy Land	Duke Energy Florida has recorded Levy county land in PHFU on it books and records as it remains probable that the site will be used for future regulated generation and transmission projects, as such this adjustment is not included in the projected test years beginning in 2025.
4		
5		
6	Working Capital Adjustments	
7	(25) Asset Retirement Obligation	To remove Asset Retirement Obligations associated with the retirement of plants from working capital
8	(26) Capital & Operating leases	To remove corresponding liabilities associated with capitalized leases
9	(27) COR Reg Asset Amortization	Company adjustment to amortize the Cost of Removal Regulatory Asset approved for deferral in Order No. PSC-2021-0202-AS-EI
10	(28) Derivatives	To remove derivative regulatory assets and regulatory liabilities associated with interest rate hedges
11	(29) Capacity Cost Recovery	To remove regulatory assets recovered through the Capacity Cost Recovery Clause
12	(30) Conservation Cost Recovery	To remove load management device assets net of accumulated amortization recovered through the Energy Conservation Cost Recovery Clause
13	(31) Environmental Cost Recovery	To remove other materials and supplies recovered through the Environmental Cost Recovery Clause
14	(32) Fuel Cost Recovery	To remove regulatory assets recovered through the Fuel Cost Recovery Clause
15	(33) Investments Earning a Return	To remove investments earning a return in accounts 123, 124, and 128 (primarily pension investments)
16	(34) Deferred Costs - Jobbing Accounts	To remove jobbing accounts related to construction activities
17	(35) Storm Reserve Deficiency	To remove the under recovered storm reserve balance which earns interest per Order No. PSC-2023-0111-PCO-EI
18	(36) Non-Reg & Misc - Deferred Equity Return CR3 Reg Asset	To remove the contra equity return on the securitized nuclear asset
19	(37) Non-Reg & Misc - Other	To remove non-regulated working capital accounts
20	(38) Non-Reg & Misc - Performance Guarantee Deposit	To remove performance guarantee deposit associated with construction of new sub-divisions
21	(39) Non-Reg & Misc - Deferred Pro-Co Formation Costs	To remove wholesale jurisdictional formation costs associated with the DEF procurement company
22	(40) Deferred Rate Case Expenses	Company adjustment to include the cost of deferred rate case expenses to be amortized over the three test periods, 2025-2027
23	(41) Under Recovery - Clauses	To remove net clause under/under recovered deferred per Order No. PSC-1993-0165 and 1983 Order No. 12663
24	(42) Reg Asset - Capital Recovery	Company Adjustment to transfer the unrecovered cost of plant retired and dismantled to a regulatory asset for amort over five years
25	(43) Reg Asset - MRC Program	Company adjustment to include the impacts of a one-time credit offered to customers for reducing installation costs of EV chargers
26	(44) Deferred GPIF	To remove the GPIF regulatory asset recovered through the fuel adjustment clause
27		
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Supporting Schedules:

Recap Schedules: B-1

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

Line Account		Witness: O'Hara, Aquilina													13-Month
No. No.															Average
Account Name		12/2026	1/2027	2/2027	3/2027	4/2027	5/2027	6/2027	7/2027	8/2027	9/2027	10/2027	11/2027	12/2027	
1	Utility Plant:														
2	101 Electric Plant in Service	30,499,720	30,538,529	30,581,447	30,802,014	30,856,948	30,931,075	31,438,911	31,647,278	31,725,504	31,874,244	32,005,180	32,085,976	32,516,987	31,346,447
3	105 Electric Plant Held for Future Use	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703
4	106 Completed Construction Not Classified - Electric	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459
5	107 Construction Work in Progress-Electric	1,517,259	1,664,544	1,812,953	1,795,878	1,937,607	2,062,259	1,740,467	1,717,663	1,862,731	1,912,669	2,000,340	2,138,205	1,904,722	1,851,331
6	114 Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118 Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8	Total Electric Plant	35,749,997	35,936,091	36,127,419	36,330,910	36,527,573	36,726,352	36,912,397	37,097,959	37,321,253	37,519,931	37,738,538	37,957,200	38,154,727	36,930,796
9	108 Accum Prov for Depreciation	(8,812,316)	(8,890,080)	(8,966,341)	(9,036,223)	(9,112,340)	(9,187,555)	(9,251,030)	(9,315,034)	(9,392,243)	(9,463,171)	(9,537,118)	(9,616,631)	(9,683,616)	(9,251,054)
10	111 Accum Prov for Amortization	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)
11	115 Accum Prov for Amort of Electric Plant Acq Adj	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)
12	119 Acc Depr & Amort Util	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)
13	Net Electric/Utility Plant	26,717,004	26,825,334	26,940,401	27,074,009	27,194,555	27,318,119	27,440,689	27,562,248	27,708,333	27,836,083	27,980,743	28,119,891	28,250,434	27,459,065
14															
15	Other Property & Investments														
16	121 Non-Utility Property	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954
17	122 Acc Provision for Non-Utility Property	(14,987)	(15,077)	(15,167)	(15,257)	(15,347)	(15,437)	(15,526)	(15,616)	(15,706)	(15,796)	(15,886)	(15,976)	(16,066)	(15,526)
18	Subtotal	7,967	7,877	7,787	7,697	7,607	7,517	7,427	7,337	7,247	7,157	7,067	6,977	6,888	7,427
19	123 Investment in Associated Companies	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553
20	124 Other Investments	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363
21	128 Other Special Funds	448,396	448,396	448,396	448,396	448,396	448,396	448,396	448,396	448,396	448,396	448,396	448,396	448,396	448,396
22	129 Other Special Funds (Non-Major)	0	0	0	0	0	0	0	0	0	0	0	0	0	-
23	Total Other Property and Investments	464,280	464,190	464,100	464,010	463,920	463,830	463,740	463,650	463,560	463,470	463,380	463,290	463,200	463,740
24															
25	131 Cash	37,129	38,364	39,602	40,355	41,392	42,641	42,949	44,198	45,451	45,761	47,017	48,280	48,344	43,191
26	142 Customer Accounts Receivable	537,528	681,505	557,793	542,482	551,517	626,273	670,166	675,911	754,016	664,476	564,751	539,270	546,385	608,621
27	143 Other Accounts Receivable	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668
28	144 Accumulated Provision for Uncollectibles	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)
29	145 Notes Receivable from Associated Co	0	0	0	0	0	0	89,413	131,321	209,891	354,916	406,749	76,329	0	97,586
30	146 Accounts Receivable from Associated Co	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717
31	151 Fuel Stock	205,282	205,250	205,229	205,005	204,987	204,648	204,321	204,000	203,862	203,739	203,638	203,686	203,727	204,413
32	154 Plant Materials & Operating Supplies	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342
33	156 Other Materials & Supplies	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)
34	158 Allowance Inventory	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
35	163 Stores Expense Undistributed	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920
36	165 Prepayments	67,180	64,572	93,254	90,647	88,039	85,432	82,825	80,217	77,610	75,002	72,395	69,787	67,180	78,011
37	172 Rents Receivable	74	74	74	74	74	74	74	74	74	74	74	74	74	74
38	173 Accrued Utility Revenues	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821
39	174 Miscellaneous Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	175 Derivative Instrument Assets	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162
41	176 Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42	Total Current & Accrued Assets	1,415,841	1,558,414	1,464,601	1,447,210	1,454,657	1,527,716	1,658,395	1,704,369	1,859,552	1,912,617	1,863,272	1,506,074	1,434,358	1,600,544

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

X Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 _ Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2026	1/2027	2/2027	3/2027	4/2027	5/2027	6/2027	7/2027	8/2027	9/2027	10/2027	11/2027	12/2027	13-Month Average
1		Deferred Debits:														
2	181	Unamortized Debt Expense	59,885	59,784	59,683	60,221	60,110	59,998	59,887	59,822	59,758	59,694	59,629	59,565	59,500	59,810
3	182	Other Regulatory Asset	1,233,345	1,212,473	1,238,389	1,254,781	1,255,495	1,249,655	1,238,655	1,230,664	1,181,236	1,176,020	1,178,327	1,190,659	1,211,157	1,219,297
4	183	Prelim Survey and Investment Charges	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261
5	184	Clearing Accounts	8	8	8	8	8	8	8	8	8	8	8	8	8	8
6	185	Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	-
7	186	Miscellaneous Deferred Debits	155,808	154,900	153,992	153,083	152,175	151,266	150,358	149,449	148,541	147,632	146,724	145,815	144,907	150,358
8	189	Unamortized Loss on Reacquired Bonds	1,340	1,273	1,205	1,138	1,070	1,003	935	868	800	733	665	598	530	935
9	190	Accumulated Deferred Income Taxes	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947
10		Total Deferred Debits	2,432,595	2,410,646	2,435,485	2,451,440	2,451,066	2,444,139	2,432,052	2,423,020	2,372,551	2,366,295	2,367,562	2,378,853	2,398,311	2,412,617
11		Total Assets & Other Debits	31,029,720	31,258,584	31,304,587	31,436,669	31,564,198	31,753,803	31,994,876	32,153,287	32,403,996	32,578,464	32,674,957	32,468,108	32,546,302	31,935,965
12																
13		Proprietary Capital:														
14	201	Common Stock Issued	0	0	0	0	0	0	0	0	0	0	0	0	0	-
15	207	Premium on Capital Stock	0	0	0	0	0	0	0	0	0	0	0	0	0	-
16	214	Capital Stock Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	-
17	211	Miscellaneous Paid in Capital	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035
18	216	Unappropriated Retained Earnings	11,014,381	11,127,009	11,166,721	11,194,203	11,234,962	11,305,204	11,267,173	11,363,619	11,508,574	11,587,117	11,646,522	11,670,623	11,723,983	11,370,007
19	219	Accum Other Comprehensive Inc.	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)
20		Total Common Stock Equity	12,603,309	12,715,938	12,755,650	12,783,132	12,823,890	12,894,133	12,856,101	12,952,547	13,097,502	13,176,046	13,235,451	13,259,551	13,312,911	12,958,935
21	204	Preferred Stock (\$___ Par)	0	0	0	0	0	0	0	0	0	0	0	0	0	-
22		Total Proprietary Capital	12,603,309	12,715,938	12,755,650	12,783,132	12,823,890	12,894,133	12,856,101	12,952,547	13,097,502	13,176,046	13,235,451	13,259,551	13,312,911	12,958,935
23																
24		Long Term Debt:														
25	221	Bonds Payable	9,775,037	9,125,039	9,125,040	9,125,041	9,125,043	9,125,044	10,375,045	10,375,051	10,375,061	10,375,072	10,375,082	10,375,092	10,375,103	9,848,135
26	224	Other Long-term Debt	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
27	225-226	Unamortized Prem/Disc on Long-term Debt	7,199	7,653	8,082	8,510	8,939	9,367	9,796	10,219	10,639	11,058	11,477	11,896	12,316	9,781
28		Total Long-term Debt	10,982,236	10,332,692	10,333,122	10,333,552	10,333,981	10,334,411	11,584,841	11,585,270	11,585,700	11,586,129	11,586,559	11,586,989	11,587,418	11,057,915
29		Total Capitalization	23,585,545	23,048,630	23,088,772	23,116,683	23,157,872	23,228,544	24,440,942	24,537,818	24,683,202	24,762,175	24,822,010	24,846,540	24,900,330	24,016,851
30																
31		Other Non-Current Liabilities:														
32	227	Obligation Under Capital Lease	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960
33	228	Misc Operating Provisions	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819
34	229	Accumulated Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	-
35	230	Asset Retirement Obligations	97,150	97,150	97,150	97,150	97,150	97,150	97,150	97,150	97,150	97,150	97,150	97,150	97,150	97,150
36		Total Other Non-current Liab	571,929	571,929	571,929	571,929	571,929	571,929	571,929	571,929	571,929	571,929	571,929	571,929	571,929	571,929
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2026	1/2027	2/2027	3/2027	4/2027	5/2027	6/2027	7/2027	8/2027	9/2027	10/2027	11/2027	12/2027	13-Month Average
1		Current and Accrued Liabilities:														
2	232	Accounts Payable	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431
3	233	Notes Payable to Associated Co	180,915	888,992	858,048	973,329	974,042	1,048,936	0	0	0	0	0	0	186,734	393,154
4	234	Accounts Payable to Associated Co	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253
5	235	Customer Deposits	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787
6	236	Taxes Accrued	15,429	61,807	66,632	74,909	85,479	112,556	149,071	186,271	253,303	270,508	290,279	49,230	8,535	124,924
7	237	Interest Accrued	77,582	73,331	93,346	95,911	100,900	103,402	68,054	73,331	93,346	95,911	100,900	103,402	68,054	88,267
8	238	Dividends Declared	0	0	0	0	0	0	0	0	0	0	0	0	0	-
9	241	Tax Collections Payable	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302
10	242	Misc Current and Accrued Liabilities	94,282	96,676	99,069	72,740	75,134	77,527	79,921	82,314	84,708	87,101	89,495	91,889	94,282	86,549
11	243	Obligations Under Capital Leases-Current	46,784	46,368	45,949	45,528	45,528	45,528	45,528	45,528	45,528	45,528	45,528	45,528	45,528	45,721
12	244	Derivatives Instrument Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	-
13	245	Derivatives Instrument Liabilities - Hedges	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570
14		Total Current and Accrued Liab	1,691,336	2,443,518	2,439,388	2,538,760	2,557,427	2,664,293	1,618,917	1,663,789	1,753,229	1,775,391	1,802,546	1,566,392	1,679,477	2,014,959
15																
16		Deferred Credits:														
17	252	Customer Advances for Construction	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722
18	253	Other Deferred Credits	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061
19	254	Other Regulatory Liability	989,058	996,318	983,186	972,463	964,917	965,622	969,713	976,255	995,385	997,491	992,035	977,145	964,319	980,301
20	255	Accumulated Deferred ITC	245,816	245,608	245,400	245,192	244,984	244,776	244,568	244,360	244,151	243,943	243,735	243,527	298,954	248,847
21		Total Deferred Credits	1,333,657	1,340,709	1,327,369	1,316,438	1,308,683	1,309,181	1,313,064	1,319,397	1,338,320	1,340,217	1,334,553	1,319,455	1,362,056	1,327,931
22																
23		Accumulated Deferred Income Taxes:														
24	281	Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282	Other Property	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169
26	283	Other	1,178,083	1,184,629	1,207,961	1,223,690	1,299,119	1,310,688	1,380,855	1,391,186	1,388,148	1,459,583	1,474,750	1,494,623	1,363,342	1,335,128
27		Total Deferred Income Taxes	3,847,252	3,853,797	3,877,130	3,892,859	3,968,288	3,979,857	4,050,024	4,060,355	4,057,317	4,128,752	4,143,919	4,163,792	4,032,511	4,004,296
28																
29		Total Liabilities & Capital	31,029,720	31,258,584	31,304,587	31,436,669	31,564,198	31,753,803	31,994,876	32,153,287	32,403,996	32,578,464	32,674,957	32,468,108	32,546,302	31,935,965
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FLORIDA PUBLIC SERVICE COMMISSION

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- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2025	1/2026	2/2026	3/2026	4/2026	5/2026	6/2026	7/2026	8/2026	9/2026	10/2026	11/2026	12/2026	13-Month Average
1		Utility Plant:														
2	101	Electric Plant in Service	28,567,678	28,631,104	28,677,665	28,797,279	28,846,808	28,944,243	29,457,766	29,639,095	29,734,315	29,876,716	29,950,447	30,029,979	30,499,720	29,357,909
3	105	Electric Plant Held for Future Use	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703
4	106	Completed Construction Not Classified - Electric	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459
5	107	Construction Work in Progress-Electric	1,071,955	1,201,973	1,352,042	1,434,674	1,587,182	1,689,516	1,368,414	1,374,384	1,514,830	1,586,924	1,730,839	1,867,095	1,517,259	1,484,391
6	114	Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118	Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8		Total Electric Plant	33,372,651	33,566,094	33,762,724	33,964,972	34,167,008	34,366,778	34,559,198	34,746,497	34,982,164	35,196,658	35,414,304	35,630,092	35,749,997	34,575,318
9	108	Accum Prov for Depreciation	(8,065,679)	(8,137,206)	(8,210,175)	(8,274,861)	(8,347,393)	(8,416,066)	(8,476,155)	(8,535,350)	(8,608,683)	(8,676,401)	(8,752,180)	(8,828,296)	(8,812,316)	(8,472,366)
10	111	Accum Prov for Amortization	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)
11	115	Accum Prov for Amort of Electric Plant Acq Adj	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)
12	119	Acc Depr & Amort Util	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)
13		Net Electric/Utility Plant	25,086,294	25,208,211	25,331,872	25,469,433	25,598,937	25,730,035	25,862,365	25,990,469	26,152,803	26,299,580	26,441,447	26,581,119	26,717,004	25,882,274
14																
15		Other Property & Investments														
16	121	Non-Utility Property	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954
17	122	Acc Provision for Non-Utility Property	(13,907)	(13,997)	(14,087)	(14,177)	(14,267)	(14,357)	(14,447)	(14,537)	(14,627)	(14,717)	(14,807)	(14,897)	(14,987)	(14,447)
18		Subtotal	9,047	8,957	8,867	8,777	8,687	8,597	8,507	8,417	8,327	8,237	8,147	8,057	7,967	8,507
19	123	Investment in Associated Companies	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553
20	124	Other Investments	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363
21	128	Other Special Funds	485,436	482,350	479,263	476,176	473,090	470,003	466,916	463,830	460,743	457,656	454,570	451,483	448,396	466,916
22	129	Other Special Funds (Non-Major)	0	0	0	0	0	0	0	0	0	0	0	0	0	-
23		Total Other Property and Investments	502,399	499,222	496,046	492,869	489,693	486,516	483,339	480,163	476,986	473,809	470,633	467,456	464,280	483,339
24																
25	131	Cash	26,507	27,686	28,868	29,575	30,561	31,753	32,025	33,218	34,415	34,689	35,889	37,095	37,129	32,262
26	142	Customer Accounts Receivable	531,336	675,890	551,684	537,059	546,215	620,317	663,074	668,390	746,777	656,364	556,470	530,678	537,528	601,676
27	143	Other Accounts Receivable	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668
28	144	Accumulated Provision for Uncollectibles	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)
29	145	Notes Receivable from Associated Co	0	0	0	0	0	0	233,560	256,510	316,266	290,457	345,374	25,962	0	112,933
30	146	Accounts Receivable from Associated Co	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717
31	151	Fuel Stock	207,975	207,904	207,878	207,819	207,783	207,257	206,723	206,240	205,933	205,673	205,345	205,261	205,282	206,698
32	154	Plant Materials & Operating Supplies	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342
33	156	Other Materials & Supplies	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)
34	158	Allowance Inventory	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
35	163	Stores Expense Undistributed	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920
36	165	Prepayments	67,180	64,663	92,353	89,836	87,318	84,801	82,284	79,766	77,249	74,732	72,214	69,697	67,180	77,636
37	172	Rents Receivable	74	74	74	74	74	74	74	74	74	74	74	74	74	74
38	173	Accrued Utility Revenues	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821
39	174	Miscellaneous Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	175	Derivative Instrument Assets	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162
41	176	Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42		Total Current & Accrued Assets	1,401,720	1,544,865	1,449,505	1,433,010	1,440,599	1,512,850	1,786,388	1,812,846	1,949,362	1,830,637	1,784,015	1,437,415	1,415,841	1,599,927

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 3 Ended 12/31/2027
 X Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 _ Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2025	1/2026	2/2026	3/2026	4/2026	5/2026	6/2026	7/2026	8/2026	9/2026	10/2026	11/2026	12/2026	13-Month Average
1		Deferred Debits:														
2	181	Unamortized Debt Expense	60,086	59,996	59,906	60,454	60,691	60,590	60,489	60,389	60,288	60,187	60,086	59,985	59,885	60,233
3	182	Other Regulatory Asset	1,246,249	1,220,316	1,244,225	1,256,510	1,252,802	1,245,510	1,238,617	1,235,018	1,188,028	1,184,313	1,189,137	1,210,292	1,233,345	1,226,489
4	183	Prelim Survey and Investment Charges	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261
5	184	Clearing Accounts	8	8	8	8	8	8	8	8	8	8	8	8	8	8
6	185	Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	-
7	186	Miscellaneous Deferred Debits	166,710	165,802	164,893	163,985	163,076	162,168	161,259	160,351	159,442	158,534	157,625	156,717	155,808	161,259
8	189	Unamortized Loss on Reacquired Bonds	2,257	2,181	2,104	2,028	1,951	1,875	1,799	1,722	1,646	1,569	1,493	1,417	1,340	1,799
9	190	Accumulated Deferred Income Taxes	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947
10		Total Deferred Debits	2,457,518	2,430,511	2,453,345	2,465,194	2,460,737	2,452,360	2,444,381	2,439,696	2,391,621	2,386,820	2,390,558	2,410,627	2,432,595	2,431,997
11		Total Assets & Other Debits	29,447,931	29,682,809	29,730,767	29,860,506	29,989,966	30,181,761	30,576,474	30,723,174	30,970,772	30,990,846	31,086,653	30,896,617	31,029,720	30,397,538
12																
13		Proprietary Capital:														
14	201	Common Stock Issued	0	0	0	0	0	0	0	0	0	0	0	0	0	-
15	207	Premium on Capital Stock	0	0	0	0	0	0	0	0	0	0	0	0	0	-
16	214	Capital Stock Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	-
17	211	Miscellaneous Paid in Capital	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035
18	216	Unappropriated Retained Earnings	10,210,789	10,326,074	10,365,727	10,394,296	10,436,559	10,507,504	10,546,610	10,645,347	10,792,504	10,872,308	10,933,531	10,959,844	11,014,381	10,615,806
19	219	Accum Other Comprehensive Inc.	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)
20		Total Common Stock Equity	11,799,718	11,915,002	11,954,655	11,983,224	12,025,487	12,096,432	12,135,539	12,234,276	12,381,432	12,461,236	12,522,459	12,548,772	12,603,309	12,204,734
21	204	Preferred Stock (\$___ Par)	0	0	0	0	0	0	0	0	0	0	0	0	0	-
22		Total Proprietary Capital	11,799,718	11,915,002	11,954,655	11,983,224	12,025,487	12,096,432	12,135,539	12,234,276	12,381,432	12,461,236	12,522,459	12,548,772	12,603,309	12,204,734
23																
24		Long Term Debt:														
25	221	Bonds Payable	9,125,000	9,125,002	9,125,005	9,125,008	9,125,011	9,125,015	9,775,018	9,775,021	9,775,024	9,775,028	9,775,031	9,775,034	9,775,037	9,475,018
26	224	Other Long-term Debt	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
27	225-226	Unamortized Prem/Disc on Long-term Debt	1,449	1,930	2,409	2,888	3,367	3,846	4,325	4,804	5,283	5,762	6,241	6,720	7,199	4,325
28		Total Long-term Debt	10,326,449	10,326,931	10,327,413	10,327,896	10,328,378	10,328,860	10,979,343	10,979,825	10,980,307	10,980,789	10,981,272	10,981,754	10,982,236	10,679,343
29		Total Capitalization	22,126,167	22,241,933	22,282,069	22,311,120	22,353,865	22,425,293	23,114,881	23,214,101	23,361,740	23,442,026	23,503,731	23,530,526	23,585,545	22,884,077
30																
31		Other Non-Current Liabilities:														
32	227	Obligation Under Capital Lease	212,216	211,800	211,381	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	210,960	211,153
33	228	Misc Operating Provisions	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819
34	229	Accumulated Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	-
35	230	Asset Retirement Obligations	134,190	131,104	128,017	124,930	121,844	118,757	115,670	112,584	109,497	106,410	103,324	100,237	97,150	115,670
36		Total Other Non-current Liab	610,225	606,722	603,217	599,709	596,622	593,535	590,449	587,362	584,275	581,189	578,102	575,015	571,929	590,642
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FLORIDA PUBLIC SERVICE COMMISSION

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 X Projected Test Year 2 Ended 12/31/2026
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COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2025	1/2026	2/2026	3/2026	4/2026	5/2026	6/2026	7/2026	8/2026	9/2026	10/2026	11/2026	12/2026	13-Month Average
1		Current and Accrued Liabilities:														
2	232	Accounts Payable	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431
3	233	Notes Payable to Associated Co	131,852	196,512	168,301	279,697	284,152	363,591	0	0	0	0	0	0	180,915	123,463
4	234	Accounts Payable to Associated Co	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253
5	235	Customer Deposits	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787
6	236	Taxes Accrued	19,197	66,136	70,726	75,701	84,769	110,762	140,837	176,942	242,735	254,845	273,498	46,017	15,429	121,353
7	237	Interest Accrued	77,593	74,193	95,941	100,239	106,962	111,197	77,582	74,193	95,941	100,239	106,962	111,197	77,582	93,063
8	238	Dividends Declared	0	0	0	0	0	0	0	0	0	0	0	0	0	-
9	241	Tax Collections Payable	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302
10	242	Misc Current and Accrued Liabilities	94,282	96,676	99,069	72,740	75,134	77,527	79,921	82,314	84,708	87,101	89,495	91,889	94,282	86,549
11	243	Obligations Under Capital Leases-Current	50,330	50,359	50,388	50,418	50,024	49,627	49,228	48,827	48,423	48,017	47,609	47,197	46,784	49,018
12	244	Derivatives Instrument Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	-
13	245	Derivatives Instrument Liabilities - Hedges	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570
14		Total Current and Accrued Liab	1,649,597	1,760,220	1,760,769	1,855,138	1,877,384	1,989,049	1,623,912	1,658,620	1,748,151	1,766,546	1,793,907	1,572,644	1,691,336	1,749,790
15																
16		Deferred Credits:														
17	252	Customer Advances for Construction	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722
18	253	Other Deferred Credits	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061
19	254	Other Regulatory Liability	1,013,560	1,020,187	1,008,933	999,810	993,395	993,962	997,268	1,002,606	1,018,860	1,020,128	1,014,751	1,001,065	989,058	1,005,660
20	255	Accumulated Deferred ITC	247,275	247,153	247,031	246,910	246,788	246,667	246,545	246,424	246,302	246,181	246,059	245,938	245,816	246,545
21		Total Deferred Credits	1,359,617	1,366,123	1,354,747	1,345,503	1,338,966	1,339,412	1,342,597	1,347,813	1,363,945	1,365,092	1,359,593	1,345,786	1,333,657	1,350,989
22																
23		Accumulated Deferred Income Taxes:														
24	281	Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282	Other Property	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169
26	283	Other	1,033,156	1,038,643	1,060,797	1,079,868	1,153,960	1,165,303	1,235,466	1,246,110	1,243,493	1,166,825	1,182,151	1,203,477	1,178,083	1,152,872
27		Total Deferred Income Taxes	3,702,325	3,707,811	3,729,966	3,749,037	3,823,129	3,834,472	3,904,635	3,915,279	3,912,662	3,835,994	3,851,320	3,872,646	3,847,252	3,822,041
28																
29		Total Liabilities & Capital	29,447,931	29,682,809	29,730,767	29,860,506	29,989,966	30,181,761	30,576,474	30,723,174	30,970,772	30,990,846	31,086,653	30,896,617	31,029,720	30,397,538
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FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2024	1/2025	2/2025	3/2025	4/2025	5/2025	6/2025	7/2025	8/2025	9/2025	10/2025	11/2025	12/2025	13-Month Average
1		Utility Plant:														
2	101	Electric Plant in Service	25,777,624	25,860,408	25,902,153	26,230,143	26,315,343	26,379,801	26,580,400	26,633,145	26,705,961	26,934,660	26,987,051	27,044,580	28,567,678	26,609,150
3	105	Electric Plant Held for Future Use	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703
4	106	Completed Construction Not Classified - Electric	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459
5	107	Construction Work in Progress-Electric	1,413,397	1,528,739	1,705,976	1,593,789	1,723,835	1,882,276	1,892,797	2,062,776	2,227,796	2,154,751	2,330,355	2,502,131	1,071,955	1,853,121
6	114	Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118	Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8		Total Electric Plant	30,924,039	31,122,166	31,341,147	31,556,950	31,772,196	31,995,096	32,206,215	32,428,939	32,666,775	32,822,429	33,050,424	33,279,729	33,372,651	32,195,289
9	108	Accum Prov for Depreciation	(7,491,181)	(7,552,784)	(7,618,246)	(7,675,011)	(7,737,588)	(7,804,195)	(7,854,798)	(7,919,652)	(7,986,061)	(7,990,218)	(8,059,064)	(8,128,259)	(8,065,679)	(7,837,134)
10	111	Accum Prov for Amortization	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)
11	115	Accum Prov for Amort of Electric Plant Acq Adj	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)
12	119	Acc Depr & Amort Util	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)
13		Net Electric/Utility Plant	23,212,181	23,348,704	23,502,223	23,661,261	23,813,930	23,970,223	24,130,739	24,288,610	24,460,036	24,611,534	24,770,683	24,930,793	25,086,294	24,137,478
14																
15		Other Property & Investments														
16	121	Non-Utility Property	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954
17	122	Acc Provision for Non-Utility Property	(12,762)	(12,858)	(12,954)	(13,051)	(13,147)	(13,243)	(13,339)	(13,435)	(13,530)	(13,625)	(13,720)	(13,815)	(13,907)	(13,337)
18		Subtotal	10,192	10,096	9,999	9,903	9,807	9,711	9,615	9,519	9,424	9,329	9,234	9,139	9,047	9,616
19	123	Investment in Associated Companies	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553
20	124	Other Investments	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363
21	128	Other Special Funds	536,480	532,227	527,973	523,719	519,466	515,212	510,958	506,705	502,451	498,197	493,944	489,690	485,436	510,958
22	129	Other Special Funds (Non-Major)	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	-
23		Total Other Property and Investments	554,588	550,238	545,889	541,539	537,189	532,839	528,489	524,139	519,791	515,442	511,093	506,745	502,399	528,491
24																
25	131	Cash	16,292	17,430	18,572	19,249	20,199	21,350	21,602	22,755	23,910	24,164	25,323	26,489	26,507	21,834
26	142	Customer Accounts Receivable	579,665	680,035	548,320	532,850	542,304	616,874	657,973	663,161	742,383	650,941	549,662	525,070	531,336	601,583
27	143	Other Accounts Receivable	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668
28	144	Accumulated Provision for Uncollectibles	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)
29	145	Notes Receivable from Associated Co	0	0	0	0	0	0	233,794	227,643	280,939	341,935	384,555	71,956	0	118,525
30	146	Accounts Receivable from Associated Co	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717
31	151	Fuel Stock	210,409	210,360	210,327	209,921	209,727	209,291	208,836	208,449	208,289	208,115	208,013	207,995	207,975	209,054
32	154	Plant Materials & Operating Supplies	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342
33	156	Other Materials & Supplies	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)
34	158	Allowance Inventory	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
35	163	Stores Expense Undistributed	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920
36	165	Prepayments	67,180	64,749	91,489	89,058	86,627	84,197	81,766	79,335	76,904	74,473	72,042	69,611	67,180	77,278
37	172	Rents Receivable	74	74	74	74	74	74	74	74	74	74	74	74	74	74
38	173	Accrued Utility Revenues	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821
39	174	Miscellaneous Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	175	Derivative Instrument Assets	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162
41	176	Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42		Total Current & Accrued Assets	1,442,268	1,541,296	1,437,430	1,419,800	1,427,579	1,500,434	1,772,692	1,770,064	1,901,147	1,868,349	1,808,317	1,469,842	1,401,720	1,596,995

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 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 _ Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2024	1/2025	2/2025	3/2025	4/2025	5/2025	6/2025	7/2025	8/2025	9/2025	10/2025	11/2025	12/2025	13-Month Average
1		Deferred Debits:														
2	181	Unamortized Debt Expense	60,497	60,417	60,338	60,897	60,807	60,717	60,627	60,537	60,446	60,356	60,266	60,176	60,086	60,474
3	182	Other Regulatory Asset	1,294,907	1,238,194	1,264,518	1,280,012	1,278,619	1,271,242	1,264,053	1,258,860	1,205,244	1,198,508	1,200,530	1,220,664	1,246,249	1,247,815
4	183	Prelim Survey and Investment Charges	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261
5	184	Clearing Accounts	8	8	8	8	8	8	8	8	8	8	8	8	8	8
6	185	Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	-
7	186	Miscellaneous Deferred Debits	179,696	178,555	177,414	176,272	175,131	173,990	172,849	171,708	170,566	169,494	168,566	167,638	166,710	172,968
8	189	Unamortized Loss on Reacquired Bonds	3,203	3,124	3,046	2,967	2,888	2,809	2,730	2,651	2,572	2,494	2,415	2,336	2,257	2,730
9	190	Accumulated Deferred Income Taxes	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947
10		Total Deferred Debits	2,520,520	2,462,508	2,487,532	2,502,365	2,499,662	2,490,975	2,482,475	2,475,972	2,421,045	2,413,068	2,413,994	2,433,030	2,457,518	2,466,205
11		Total Assets & Other Debits	27,729,556	27,902,746	27,973,074	28,124,966	28,278,360	28,494,471	28,914,396	29,058,785	29,302,019	29,408,393	29,504,087	29,340,410	29,447,931	28,729,169
12																
13		Proprietary Capital:														
14	201	Common Stock Issued	0	0	0	0	0	0	0	0	0	0	0	0	0	-
15	207	Premium on Capital Stock	0	0	0	0	0	0	0	0	0	0	0	0	0	-
16	214	Capital Stock Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	-
17	211	Miscellaneous Paid in Capital	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035
18	216	Unappropriated Retained Earnings	9,357,784	9,473,976	9,514,532	9,544,677	9,587,954	9,659,416	9,747,314	9,845,006	9,991,129	10,070,293	10,131,091	10,157,833	10,210,789	9,791,677
19	219	Accum Other Comprehensive Inc.	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)
20		Total Common Stock Equity	10,946,712	11,062,905	11,103,461	11,133,606	11,176,883	11,248,345	11,336,242	11,433,934	11,580,057	11,659,222	11,720,019	11,746,762	11,799,718	11,380,605
21	204	Preferred Stock (\$___ Par)	0	0	0	0	0	0	0	0	0	0	0	0	0	-
22		Total Proprietary Capital	10,946,712	11,062,905	11,103,461	11,133,606	11,176,883	11,248,345	11,336,242	11,433,934	11,580,057	11,659,222	11,720,019	11,746,762	11,799,718	11,380,605
23																
24		Long Term Debt:														
25	221	Bonds Payable	8,425,000	8,425,000	8,425,000	8,425,000	8,425,000	8,425,000	9,125,000	9,125,000	9,125,000	9,125,000	9,125,000	9,125,000	9,125,000	8,801,923
26	224	Other Long-term Debt	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
27	225-226	Unamortized Prem/Disc on Long-term Debt	(4,339)	(3,856)	(3,374)	(2,892)	(2,409)	(1,927)	(1,445)	(963)	(480)	2	484	967	1,449	(1,445)
28		Total Long-term Debt	9,620,661	9,621,144	9,621,626	9,622,108	9,622,591	9,623,073	10,323,555	10,324,037	10,324,520	10,325,002	10,325,484	10,325,967	10,326,449	10,000,478
29		Total Capitalization	20,567,373	20,684,048	20,725,087	20,755,714	20,799,473	20,871,418	21,659,798	21,757,972	21,904,577	21,984,224	22,045,504	22,072,728	22,126,167	21,381,083
30																
31		Other Non-Current Liabilities:														
32	227	Obligation Under Capital Lease	217,018	216,631	216,241	215,850	215,456	215,059	214,660	214,259	213,855	213,449	213,041	212,629	212,216	214,643
33	228	Misc Operating Provisions	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819
34	229	Accumulated Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	-
35	230	Asset Retirement Obligations	185,234	180,981	176,727	172,473	168,220	163,966	159,712	155,459	151,205	146,951	142,698	138,444	134,190	159,712
36		Total Other Non-current Liab	666,071	661,430	656,787	652,142	647,494	642,844	638,191	633,537	628,879	624,219	619,557	614,892	610,225	638,174
37																
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FLORIDA PUBLIC SERVICE COMMISSION

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

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- Projected Test Year 3 Ended 12/31/2027
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COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2024	1/2025	2/2025	3/2025	4/2025	5/2025	6/2025	7/2025	8/2025	9/2025	10/2025	11/2025	12/2025	13-Month Average
1		Current and Accrued Liabilities:														
2	232	Accounts Payable	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431
3	233	Notes Payable to Associated Co	5,939	37,209	27,492	189,078	271,868	374,589	0	0	0	0	0	0	131,852	79,848
4	234	Accounts Payable to Associated Co	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253
5	235	Customer Deposits	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787
6	236	Taxes Accrued	51,797	98,191	102,837	74,966	82,704	108,071	131,795	166,868	231,811	239,690	258,564	55,705	19,197	124,784
7	237	Interest Accrued	77,671	74,203	95,951	100,249	106,972	111,207	77,593	74,203	95,951	100,249	106,972	111,207	77,593	93,079
8	238	Dividends Declared	0	0	0	0	0	0	0	0	0	0	0	0	0	-
9	241	Tax Collections Payable	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302
10	242	Misc Current and Accrued Liabilities	94,282	96,676	99,069	72,740	75,134	77,527	79,921	82,314	84,708	87,101	89,495	91,889	94,282	86,549
11	243	Obligations Under Capital Leases-Current	49,992	50,019	50,047	50,074	50,102	50,130	50,158	50,186	50,214	50,243	50,272	50,300	50,330	50,159
12	244	Derivatives Instrument Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	-
13	245	Derivatives Instrument Liabilities - Hedges	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570
14		Total Current and Accrued Liab	1,556,024	1,632,642	1,651,739	1,763,451	1,863,123	1,997,868	1,615,811	1,649,915	1,739,028	1,753,627	1,781,646	1,585,445	1,649,597	1,710,763
15																
16		Deferred Credits:														
17	252	Customer Advances for Construction	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722
18	253	Other Deferred Credits	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061
19	254	Other Regulatory Liability	1,067,100	1,043,822	1,034,750	1,027,475	1,022,302	1,022,709	1,025,052	1,028,962	1,041,715	1,042,104	1,036,649	1,024,499	1,013,560	1,033,131
20	255	Accumulated Deferred ITC	247,254	247,170	247,086	247,001	246,917	246,833	246,748	246,664	246,580	246,495	246,411	246,327	247,275	246,828
21		Total Deferred Credits	1,413,137	1,389,775	1,380,618	1,373,260	1,368,002	1,368,324	1,370,583	1,374,409	1,387,077	1,387,382	1,381,843	1,369,608	1,359,617	1,378,741
22																
23		Accumulated Deferred Income Taxes:														
24	281	Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282	Other Property	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169
26	283	Other	857,782	865,682	889,674	911,230	931,098	944,848	960,844	973,784	973,289	989,771	1,006,368	1,028,566	1,033,156	951,238
27		Total Deferred Income Taxes	3,526,951	3,534,851	3,558,843	3,580,399	3,600,267	3,614,017	3,630,013	3,642,952	3,642,458	3,658,940	3,675,537	3,697,735	3,702,325	3,620,407
28																
29		Total Liabilities & Capital	27,729,556	27,902,746	27,973,074	28,124,966	28,278,360	28,494,471	28,914,396	29,058,785	29,302,019	29,408,393	29,504,087	29,340,410	29,447,931	28,729,169

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	Note (a) 12/2023	1/2024	2/2024	3/2024	4/2024	5/2024	6/2024	7/2024	8/2024	9/2024	10/2024	11/2024	12/2024	13-Month Average
1		Utility Plant:														
2	101	Electric Plant in Service	23,319,517	23,574,989	23,783,301	23,937,880	23,983,579	24,045,405	24,391,194	24,440,138	24,489,871	24,616,543	24,789,192	24,898,316	25,777,624	24,311,350
3	105	Electric Plant Held for Future Use	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703	129,703
4	106	Completed Construction Not Classified - Electric	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459	3,580,459
5	107	Construction Work in Progress-Electric	1,653,332	1,581,965	1,559,109	1,599,098	1,772,716	1,909,486	1,754,344	1,909,187	2,045,480	2,115,173	2,120,440	2,187,660	1,413,397	1,817,030
6	114	Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118	Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8		Total Electric Plant	28,705,868	28,889,972	29,075,429	29,269,996	29,489,313	29,687,909	29,878,555	30,082,343	30,268,370	30,464,734	30,642,650	30,818,994	30,924,039	29,861,398
9	108	Accum Prov for Depreciation	(6,955,323)	(7,018,373)	(7,060,946)	(7,111,903)	(7,172,381)	(7,232,968)	(7,277,793)	(7,339,596)	(7,370,610)	(7,424,081)	(7,474,328)	(7,522,632)	(7,491,181)	(7,265,548)
10	111	Accum Prov for Amortization	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)	(210,915)
11	115	Accum Prov for Amort of Electric Plant Acq Adj	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)	(7,252)
12	119	Acc Depr & Amort Util	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)	(2,511)
13		Net Electric/Utility Plant	21,529,867	21,650,921	21,793,805	21,937,415	22,096,254	22,234,263	22,380,085	22,522,070	22,677,082	22,819,975	22,947,644	23,075,685	23,212,181	22,375,173
14																
15		Other Property & Investments														
16	121	Non-Utility Property	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954	22,954
17	122	Acc Provision for Non-Utility Property	(11,608)	(11,705)	(11,801)	(11,897)	(11,993)	(12,089)	(12,185)	(12,281)	(12,378)	(12,474)	(12,570)	(12,666)	(12,762)	(12,185)
18		Subtotal	11,345	11,249	11,153	11,057	10,961	10,865	10,769	10,672	10,576	10,480	10,384	10,288	10,192	10,769
19	123	Investment in Associated Companies	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553	6,553
20	124	Other Investments	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363
21	128	Other Special Funds	603,250	597,686	592,122	586,558	580,994	575,430	569,865	564,301	558,737	553,173	547,609	542,045	536,480	569,865
22	129	Other Special Funds (Non-Major)	0	0	0	0	0	0	0	0	0	0	0	0	0	-
23		Total Other Property and Investments	622,512	616,852	611,191	605,531	599,871	594,210	588,550	582,890	577,229	571,569	565,909	560,248	554,588	588,550
24																
25	131	Cash	6,412	7,652	8,746	9,395	10,301	11,407	11,605	12,712	13,823	14,053	15,168	16,290	16,292	11,835
26	142	Customer Accounts Receivable	616,086	776,847	637,873	617,830	600,333	682,937	730,320	735,395	828,981	720,232	603,962	573,434	579,665	669,530
27	143	Other Accounts Receivable	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668
28	144	Accumulated Provision for Uncollectibles	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)	(36,121)
29	145	Notes Receivable from Associated Co	0	0	0	0	0	0	0	0	137,442	239,377	393,281	193,048	0	74,088
30	146	Accounts Receivable from Associated Co	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717
31	151	Fuel Stock	214,556	214,416	214,442	214,407	214,315	213,477	212,666	211,931	211,195	210,833	210,704	210,431	210,409	212,599
32	154	Plant Materials & Operating Supplies	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342	381,342
33	156	Other Materials & Supplies	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)
34	158	Allowance Inventory	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
35	163	Stores Expense Undistributed	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920
36	165	Prepayments	67,180	64,853	90,448	88,121	85,794	83,468	81,141	78,814	76,487	74,160	71,833	69,507	67,180	76,845
37	172	Rents Receivable	74	74	74	74	74	74	74	74	74	74	74	74	74	74
38	173	Accrued Utility Revenues	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821	122,821
39	174	Miscellaneous Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	175	Derivative Instrument Assets	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162	17,162
41	176	Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42		Total Current & Accrued Assets	1,472,956	1,632,491	1,520,232	1,498,475	1,479,465	1,560,010	1,604,452	1,607,573	1,836,650	1,827,377	1,863,670	1,631,432	1,442,268	1,613,619

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

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- Projected Test Year 2 Ended 12/31/2026
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- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	Note (a) 12/2023	1/2024	2/2024	3/2024	4/2024	5/2024	6/2024	7/2024	8/2024	9/2024	10/2024	11/2024	12/2024	13-Month Average
1		Deferred Debits:														
2	181	Unamortized Debt Expense	60,780	60,711	60,642	61,212	61,133	61,053	60,974	60,894	60,815	60,735	60,656	60,576	60,497	60,821
3	182	Other Regulatory Asset	2,009,089	1,923,401	1,924,397	1,903,339	1,855,993	1,790,759	1,716,689	1,640,216	1,492,031	1,410,296	1,351,053	1,323,736	1,294,907	1,664,300
4	183	Prelim Survey and Investment Charges	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261	5,261
5	184	Clearing Accounts	8	8	8	8	8	8	8	8	8	8	8	8	8	8
6	185	Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	-
7	186	Miscellaneous Deferred Debits	186,598	186,023	185,448	184,873	184,298	183,722	183,147	182,572	181,997	181,422	180,847	180,271	179,696	183,147
8	189	Unamortized Loss on Reacquired Bonds	4,150	4,071	3,992	3,913	3,834	3,755	3,676	3,598	3,519	3,440	3,361	3,282	3,203	3,676
9	190	Accumulated Deferred Income Taxes	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947	976,947
10		Total Deferred Debits	3,242,834	3,156,423	3,156,695	3,135,553	3,087,474	3,021,507	2,946,703	2,869,496	2,720,577	2,638,109	2,578,133	2,550,082	2,520,520	2,894,162
11		Total Assets & Other Debits	26,868,169	27,056,687	27,081,924	27,176,974	27,263,064	27,409,991	27,519,790	27,582,029	27,811,538	27,857,031	27,955,356	27,817,448	27,729,556	27,471,504
12																
13		Proprietary Capital:														
14	201	Common Stock Issued	0	0	0	0	0	0	0	0	0	0	0	0	0	-
15	207	Premium on Capital Stock	0	0	0	0	0	0	0	0	0	0	0	0	0	-
16	214	Capital Stock Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	-
17	211	Miscellaneous Paid in Capital	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035
18	216	Unappropriated Retained Earnings	8,387,584	8,509,542	8,560,429	8,602,637	8,651,658	8,729,545	8,834,672	8,938,490	9,091,341	9,185,433	9,253,791	9,290,542	9,357,784	8,876,419
19	219	Accum Other Comprehensive Inc.	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)	(2,107)
20		Total Common Stock Equity	9,976,513	10,098,470	10,149,357	10,191,565	10,240,586	10,318,473	10,423,601	10,527,419	10,680,269	10,774,361	10,842,720	10,879,471	10,946,712	10,465,347
21	204	Preferred Stock (\$___ Par)	0	0	0	0	0	0	0	0	0	0	0	0	0	-
22		Total Proprietary Capital	9,976,513	10,098,470	10,149,357	10,191,565	10,240,586	10,318,473	10,423,601	10,527,419	10,680,269	10,774,361	10,842,720	10,879,471	10,946,712	10,465,347
23																
24		Long Term Debt:														
25	221	Bonds Payable	8,225,000	8,225,000	8,225,000	8,225,000	7,425,000	7,425,000	7,425,000	7,425,000	8,425,000	8,425,000	8,425,000	8,425,000	8,425,000	8,055,769
26	224	Other Long-term Debt	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
27	225-226	Unamortized Prem/Disc on Long-term Debt	(10,126)	(9,644)	(9,161)	(8,679)	(8,197)	(7,714)	(7,232)	(6,750)	(6,268)	(5,785)	(5,303)	(4,821)	(4,339)	(7,232)
28		Total Long-term Debt	9,414,874	9,415,356	9,415,839	9,416,321	8,616,803	8,617,286	8,617,768	8,618,250	9,618,732	9,619,215	9,619,697	9,620,179	9,620,661	9,248,537
29		Total Capitalization	19,391,387	19,513,826	19,565,196	19,607,886	18,857,390	18,935,758	19,041,369	19,145,669	20,299,001	20,393,576	20,462,416	20,499,650	20,567,373	19,713,884
30																
31		Other Non-Current Liabilities:														
32	227	Obligation Under Capital Lease	221,482	221,122	220,760	220,396	220,030	219,661	219,290	218,917	218,542	218,164	217,784	217,402	217,018	219,275
33	228	Misc Operating Provisions	150,685	188,397	226,108	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	263,819	246,414
34	229	Accumulated Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	-
35	230	Asset Retirement Obligations	252,004	246,440	240,876	235,312	229,748	224,183	218,619	213,055	207,491	201,927	196,363	190,798	185,234	218,619
36		Total Other Non-current Liab	624,172	655,959	687,744	719,527	713,596	707,664	701,729	695,791	689,852	683,910	677,966	672,019	666,071	684,308
37																
38																
39																
40		(a) Note: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.														
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FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	Note (a) 12/2023	1/2024	2/2024	3/2024	4/2024	5/2024	6/2024	7/2024	8/2024	9/2024	10/2024	11/2024	12/2024	13-Month Average
1		Current and Accrued Liabilities:														
2	232	Accounts Payable	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431	881,431
3	233	Notes Payable to Associated Co	160,585	145,147	43,986	126,074	958,101	997,093	1,089,790	1,010,244	0	0	0	0	5,939	348,997
4	234	Accounts Payable to Associated Co	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253	168,253
5	235	Customer Deposits	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787	182,787
6	236	Taxes Accrued	66,031	138,169	165,152	151,409	161,080	203,311	174,189	228,083	316,301	285,194	319,887	149,130	51,797	185,364
7	237	Interest Accrued	80,913	77,117	98,865	103,163	107,050	111,286	77,671	74,281	96,029	100,327	107,050	111,286	77,671	94,055
8	238	Dividends Declared	0	0	0	0	0	0	0	0	0	0	0	0	0	-
9	241	Tax Collections Payable	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302	25,302
10	242	Misc Current and Accrued Liabilities	94,316	95,558	97,902	72,531	74,929	77,486	79,986	82,343	84,719	87,062	89,449	91,943	94,282	86,347
11	243	Obligations Under Capital Leases-Current	53,875	52,574	51,263	50,503	49,780	49,806	49,832	49,859	49,885	49,911	49,938	49,965	49,992	50,553
12	244	Derivatives Instrument Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	-
13	245	Derivatives Instrument Liabilities - Hedges	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570
14		Total Current and Accrued Liab	1,732,065	1,784,908	1,733,512	1,780,024	2,627,284	2,715,325	2,747,813	2,721,153	1,823,278	1,798,839	1,842,669	1,678,667	1,556,024	2,041,659
15																
16		Deferred Credits:														
17	252	Customer Advances for Construction	49,152	49,206	49,260	49,314	49,368	43,722	43,722	43,722	43,722	43,722	43,722	43,722	43,722	45,852
18	253	Other Deferred Credits	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061	55,061
19	254	Other Regulatory Liability	1,178,868	1,179,696	1,171,049	1,150,845	1,144,173	1,140,200	1,125,921	1,123,495	1,128,208	1,111,813	1,103,136	1,089,887	1,067,100	1,131,876
20	255	Accumulated Deferred ITC	235,566	235,522	235,479	235,435	235,391	235,348	235,304	235,261	235,217	235,173	235,130	235,086	247,254	236,244
21		Total Deferred Credits	1,518,647	1,519,485	1,510,849	1,490,655	1,483,993	1,474,331	1,460,008	1,457,539	1,462,208	1,445,770	1,437,049	1,423,756	1,413,137	1,469,033
22																
23		Accumulated Deferred Income Taxes:														
24	281	Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282	Other Property	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169	2,669,169
26	283	Other	932,729	913,339	915,454	909,713	911,633	907,743	899,702	892,708	868,029	865,767	866,087	874,187	857,782	893,452
27		Total Deferred Income Taxes	3,601,898	3,582,508	3,584,623	3,578,882	3,580,802	3,576,912	3,568,871	3,561,877	3,537,198	3,534,936	3,535,256	3,543,355	3,526,951	3,562,621
28																
29		Total Liabilities & Capital	26,868,169	27,056,687	27,081,924	27,176,974	27,263,064	27,409,991	27,519,790	27,582,029	27,811,538	27,857,031	27,955,356	27,817,448	27,729,556	27,471,504
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DOCKET NO.: 20240025-EI

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Witness: O'Hara, Aquilina

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Line No.	Account No.	Account Name	12/2022	1/2023	2/2023	3/2023	4/2023	5/2023	6/2023	7/2023	8/2023	9/2023	10/2023	11/2023	12/2023	13-Month Average
1		Utility Plant:														
2	101	Electric Plant in Service	21,008,108	21,191,952	21,276,036	21,425,558	21,587,082	21,902,419	22,061,593	22,060,841	22,069,095	22,089,294	22,261,016	22,535,130	22,720,955	21,860,698
3	105	Electric Plant Held for Future Use	129,703	129,703	129,703	129,703	129,703	129,703	129,718	129,718	129,720	129,718	129,806	129,812	62,187	124,531
4	106	Completed Construction Not Classified - Electric	3,580,459	3,506,339	3,527,162	3,589,974	3,960,534	3,715,701	3,690,950	3,780,182	3,884,078	4,018,981	3,971,983	3,863,256	3,868,311	3,765,993
5	107	Construction Work in Progress-Electric	1,755,788	1,784,446	1,859,211	1,842,265	1,531,320	1,651,038	1,757,242	1,824,507	1,897,551	1,972,835	2,099,667	2,213,762	2,278,963	1,882,200
6	114	Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118	Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8		Total Electric Plant	26,496,914	26,635,296	26,814,968	27,010,357	27,231,496	27,421,718	27,662,359	27,818,105	28,003,301	28,233,685	28,485,329	28,764,817	28,953,272	27,656,278
9	108	Accum Prov for Depreciation	(6,435,306)	(6,492,852)	(6,550,711)	(6,594,820)	(6,671,953)	(6,714,086)	(6,810,099)	(6,853,469)	(6,892,257)	(6,886,536)	(6,970,643)	(7,002,553)	(7,022,828)	(6,761,393)
10	111	Accum Prov for Amortization	(210,915)	(214,013)	(217,096)	(220,216)	(223,852)	(226,801)	(230,122)	(233,585)	(236,697)	(240,205)	(228,821)	(232,523)	(236,359)	(227,016)
11	115	Accum Prov for Amort of Electric Plant Acq Adj	(7,252)	(7,325)	(7,398)	(7,472)	(7,545)	(7,618)	(7,692)	(7,765)	(7,839)	(7,912)	(7,985)	(8,059)	(8,132)	(7,692)
12	119	Acc Depr & Amort Util	(2,511)	(2,516)	(2,521)	(2,527)	(2,531)	(2,531)	(2,531)	(2,531)	(2,531)	(2,531)	(2,531)	(2,531)	(2,531)	(2,527)
13		Net Electric/Utility Plant	19,840,930	19,918,590	20,037,241	20,185,323	20,325,615	20,470,682	20,611,915	20,720,754	20,863,977	21,096,502	21,275,349	21,519,151	21,683,422	20,657,650
14																
15		Other Property & Investments														
16	121	Non-Utility Property	22,954	22,958	22,965	23,094	23,096	23,100	23,103	23,106	23,198	23,198	23,423	23,425	91,050	28,359
17	122	Acc Provision for Non-Utility Property	(10,337)	(10,393)	(10,440)	(10,433)	(10,480)	(10,527)	(10,573)	(10,620)	(10,666)	(10,713)	(10,760)	(10,806)	(10,853)	(10,585)
18		Subtotal	12,617	12,565	12,525	12,660	12,616	12,573	12,530	12,486	12,531	12,485	12,663	12,619	80,198	17,774
19	123	Investment in Associated Companies	6,553	6,526	6,530	6,512	6,519	6,529	6,532	6,538	6,913	6,912	6,918	6,786	6,769	6,657
20	124	Other Investments	1,363	1,363	1,363	779	779	778	778	778	778	779	779	778	778	913
21	128	Other Special Funds	708,637	690,908	705,294	701,220	702,037	705,107	704,805	701,708	706,999	710,124	695,653	688,855	696,940	701,407
22	129	Other Special Funds (Non-Major)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		Total Other Property and Investments	729,170	711,362	725,712	721,171	721,951	724,987	724,644	721,510	727,222	730,300	716,013	709,038	784,685	726,751
24																
25	131	Cash	44,990	147,217	26,053	26,070	16,347	42,071	37,104	33,461	37,804	40,544	37,663	25,403	23,821	41,427
26	142	Customer Accounts Receivable	518,218	549,537	492,564	461,034	537,116	498,892	567,946	639,260	636,366	687,042	554,457	471,081	460,218	544,133
27	143	Other Accounts Receivable	49,668	69,204	73,395	69,284	78,093	63,867	56,196	63,709	37,028	36,063	51,586	49,076	37,184	56,489
28	144	Accumulated Provision for Uncollectibles	(36,121)	(36,299)	(36,450)	(29,515)	(29,739)	(29,970)	(30,078)	(30,213)	(30,381)	(33,279)	(33,278)	(33,501)	(30,244)	(32,236)
29	145	Notes Receivable from Associated Co	0	0	0	0	0	0	0	0	0	0	0	412,856	0	31,758
30	146	Accounts Receivable from Associated Co	11,717	13,142	25,826	12,983	12,401	12,238	13,497	15,631	14,247	17,905	13,873	14,306	256,537	33,408
31	151	Fuel Stock	172,709	193,379	205,013	201,886	198,335	207,164	201,476	181,872	171,700	177,346	182,739	168,853	175,944	187,570
32	154	Plant Materials & Operating Supplies	381,342	385,936	395,091	404,386	408,388	421,557	426,277	436,766	443,726	440,740	461,615	477,815	474,077	427,517
33	156	Other Materials & Supplies	(72)	(113)	(125)	(117)	(135)	(165)	(355)	(358)	(345)	(252)	(216)	(212)	(226)	(207)
34	158	Allowance Inventory	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
35	163	Stores Expense Undistributed	18,920	19,429	20,871	23,599	25,724	25,474	25,397	26,996	34,265	43,800	34,048	25,065	24,008	26,738
36	165	Prepayments	67,880	66,103	89,336	95,176	93,247	91,342	98,843	96,651	95,214	103,775	101,356	99,747	91,103	91,467
37	172	Rents Receivable	74	105	116	53	62	88	116	112	75	174	171	215	188	119
38	173	Accrued Utility Revenues	122,821	109,745	107,777	106,257	113,411	132,241	139,054	152,012	167,191	126,682	107,059	102,862	120,553	123,667
39	174	Miscellaneous Current & Accrued Assets	0	0	0	0	0	0	0	0	6,400	0	0	0	(866)	426
40	175	Derivative Instrument Assets	17,162	17,162	17,162	5,858	5,858	5,858	23,797	23,797	23,797	112,032	112,032	112,032	0	36,657
41	176	Derivative Instrument Assets - Hedges	0	0	0	0	0	0	5,829	5,829	5,829	5,037	5,037	5,037	1,778	2,644
42		Total Current & Accrued Assets	1,371,819	1,537,756	1,419,839	1,380,165	1,462,317	1,473,868	1,568,308	1,648,733	1,646,126	1,760,819	1,631,353	1,933,845	1,637,285	1,574,787
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 X Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

Line No.	Account No.	Account Name	(1) 12/2022	(2) 1/2023	(3) 2/2023	(4) 3/2023	(5) 4/2023	(6) 5/2023	(7) 6/2023	(8) 7/2023	(9) 8/2023	(10) 9/2023	(11) 10/2023	(12) 11/2023	(13) 12/2023	(14) 12/2023	(15) 12/2023	(16) 13-Month Average
1		Deferred Debits:																
2	181	Unamortized Debt Expense	60,598	60,133	59,676	60,043	59,731	59,274	58,807	58,328	57,850	59,392	59,642	67,361	72,699	61,041		
3	182	Other Regulatory Asset	2,573,688	2,532,849	2,485,209	2,405,915	2,347,642	2,291,094	2,199,020	2,123,857	2,047,336	1,999,776	1,920,656	1,893,901	1,888,689	2,208,433		
4	183	Prelim Survey and Investment Charges	5,261	3,702	3,540	3,965	4,325	5,842	6,182	4,957	6,045	4,827	5,072	3,850	1,878	4,573		
5	184	Clearing Accounts	8	1,009	(214)	(959)	(1,370)	(1,960)	(2,272)	(1,147)	(1,770)	(1,631)	(2,280)	(13,141)	(6)	(1,979)		
6	185	Temporary Facilities	0	130	257	0	91	233	0	88	196	0	101	201	113	108		
7	186	Miscellaneous Deferred Debits	602,420	604,216	606,782	596,796	562,504	528,998	483,532	431,816	419,543	347,426	317,550	289,863	150,966	457,109		
8	189	Unamortized Loss on Reacquired Bonds	5,096	5,026	4,956	4,886	4,816	4,746	4,739	4,669	4,600	4,530	4,461	4,391	4,321	4,711		
9	190	Accumulated Deferred Income Taxes	976,947	976,947	976,947	954,744	954,744	954,744	944,753	944,753	944,753	917,344	917,344	957,372	939,911	950,869		
10		Total Deferred Debits	4,224,018	4,184,012	4,137,152	4,025,390	3,932,482	3,842,970	3,694,761	3,567,321	3,478,552	3,331,664	3,222,546	3,203,799	3,058,571	3,684,865		
11		Total Assets & Other Debits	26,165,937	26,351,720	26,319,945	26,312,048	26,442,365	26,512,507	26,599,628	26,658,318	26,715,877	26,919,285	26,845,260	27,365,832	27,163,963	26,644,053		
12																		
13		Proprietary Capital:																
14	201	Common Stock Issued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	207	Premium on Capital Stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	214	Capital Stock Expense																
17	211	Miscellaneous Paid in Capital	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,035	1,591,399	1,591,356	1,591,356	1,591,356	1,591,356	1,591,162		
18	216	Unappropriated Retained Earnings	7,433,970	7,509,543	7,548,472	7,633,386	7,697,293	7,768,745	7,889,589	8,015,701	8,145,935	8,238,727	8,298,958	8,327,216	8,450,404	7,919,841		
19	219	Accum Other Comprehensive Inc.	(2,107)	(2,107)	(1,848)	397	397	476	360	361	393	247	246	271	922	(153)		
20		Total Common Stock Equity	9,022,898	9,098,472	9,137,660	9,224,818	9,288,725	9,360,257	9,480,984	9,607,097	9,737,726	9,830,330	9,890,560	9,918,843	10,042,682	9,510,850		
21	204	Preferred Stock (\$___ Par)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
22		Total Proprietary Capital	9,022,898	9,098,472	9,137,660	9,224,818	9,288,725	9,360,257	9,480,984	9,607,097	9,737,726	9,830,330	9,890,560	9,918,843	10,042,682	9,510,850		
23																		
24		Long Term Debt:																
25	221	Bonds Payable	7,575,000	7,575,000	7,575,000	7,575,000	7,575,000	7,575,000	7,575,000	7,575,000	7,575,000	7,575,000	7,575,000	8,875,000	8,875,000	7,775,000		
26	224	Other Long-term Debt	1,200,000	1,200,000	1,200,000	1,200,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,475,000	1,475,000	675,000	675,000	1,190,385		
27	225-226	Unamortized Prem/Disc on Long-term Debt	(15,913)	(15,832)	(15,751)	(15,670)	(15,590)	(15,509)	(15,428)	(15,347)	(15,266)	(15,185)	(15,104)	(20,350)	(20,248)	(16,245)		
28		Total Long-term Debt	8,759,087	8,759,168	8,759,249	8,759,330	8,834,410	8,834,491	8,834,572	8,834,653	8,834,734	9,034,815	9,034,896	9,529,650	9,529,752	8,949,139		
29		Total Capitalization	17,781,985	17,857,639	17,896,908	17,984,147	18,123,135	18,194,748	18,315,556	18,441,750	18,572,461	18,865,145	18,925,456	19,448,494	19,572,434	18,459,989		
30																		
31		Other Non-Current Liabilities:																
32	227	Obligation Under Capital Lease	229,829	224,693	219,519	215,794	212,117	208,342	202,914	196,140	189,390	261,291	258,538	262,399	261,892	226,374		
33	228	Misc Operating Provisions	235,661	235,208	235,807	236,551	236,450	236,655	233,404	232,635	231,987	228,694	226,077	230,503	111,324	223,920		
34	229	Accumulated Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35	230	Asset Retirement Obligations	357,391	349,580	348,337	346,435	341,570	337,637	335,121	328,835	322,034	307,686	300,738	283,757	273,989	325,624		
36		Total Other Non-current Liab	822,882	809,481	803,662	798,780	790,136	782,634	771,440	757,611	743,411	797,671	785,353	776,659	647,204	775,917		
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 X Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Aquilina

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account No.	Account Name	12/2022	1/2023	2/2023	3/2023	4/2023	5/2023	6/2023	7/2023	8/2023	9/2023	10/2023	11/2023	12/2023	13-Month Average
1		Current and Accrued Liabilities:														
2	232	Accounts Payable	881,431	828,396	667,968	615,523	641,330	623,775	571,405	586,732	678,933	697,338	680,572	819,225	736,954	694,583
3	233	Notes Payable to Associated Co	604,924	834,396	869,957	886,306	819,336	788,153	829,131	730,144	489,755	291,662	184,695	(0)	152,188	575,434
4	234	Accounts Payable to Associated Co	168,253	106,001	93,162	101,122	104,381	144,380	101,449	92,923	199,705	144,025	132,064	514,654	133,081	156,554
5	235	Customer Deposits	182,787	183,346	183,872	184,288	184,293	184,363	183,899	184,957	185,678	178,981	180,461	164,788	161,868	180,276
6	236	Taxes Accrued	4,943	20,943	84,025	106,273	138,881	138,929	228,586	283,180	235,142	525,281	552,576	(78,211)	160,204	184,673
7	237	Interest Accrued	80,777	70,616	96,144	104,895	104,580	113,138	81,748	70,108	96,386	105,081	104,449	114,464	87,833	94,632
8	238	Dividends Declared	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	241	Tax Collections Payable	25,302	27,550	22,622	25,816	29,336	30,972	36,582	39,765	39,367	38,542	32,028	23,898	26,424	30,631
10	242	Misc Current and Accrued Liabilities	101,163	103,092	104,832	82,968	84,996	90,945	82,388	82,137	84,181	90,825	89,259	93,159	101,689	91,664
11	243	Obligations Under Capital Leases-Current	67,697	67,983	68,271	68,559	68,850	67,845	64,909	61,906	58,881	59,023	58,485	58,170	57,053	63,664
12	244	Derivatives Instrument Liabilities	0	0	0	3,326	3,326	3,326	0	0	0	0	0	0	14,974	1,919
13	245	Derivatives Instrument Liabilities - Hedges	18,570	18,570	18,570	0	0	0	0	0	0	0	0	0	0	4,285
14		Total Current and Accrued Liab	2,135,848	2,260,892	2,209,422	2,179,076	2,179,310	2,185,827	2,180,097	2,131,853	2,068,029	2,130,757	2,014,587	1,710,146	1,632,266	2,078,316
15																
16		Deferred Credits:														
17	252	Customer Advances for Construction	48,505	46,202	45,996	46,193	53,980	53,876	53,265	52,480	48,847	46,920	45,883	46,509	47,626	48,945
18	253	Other Deferred Credits	55,061	53,767	46,305	52,898	43,834	43,151	45,663	36,934	36,063	46,597	42,187	38,273	47,707	45,265
19	254	Other Regulatory Liability	1,323,300	1,325,383	1,319,296	1,250,132	1,251,148	1,251,449	1,268,253	1,272,337	1,281,713	1,328,041	1,327,639	1,440,620	1,298,690	1,302,923
20	255	Accumulated Deferred ITC	233,554	233,554	233,554	233,444	233,444	233,444	233,334	233,334	233,334	233,223	233,223	236,871	241,935	234,327
21		Total Deferred Credits	1,660,421	1,658,906	1,645,151	1,582,667	1,582,406	1,581,920	1,600,515	1,595,084	1,599,957	1,654,780	1,648,933	1,762,274	1,635,958	1,631,459
22																
23		Accumulated Deferred Income Taxes:														
24	281	Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282	Other Property	2,669,169	2,669,169	2,669,169	2,716,302	2,716,302	2,716,302	2,763,412	2,763,412	2,763,412	2,813,152	2,813,152	2,838,530	2,858,455	2,751,534
26	283	Other	1,095,632	1,095,632	1,095,632	1,051,075	1,051,075	1,051,075	968,608	968,608	968,608	657,780	657,780	829,730	817,645	946,837
27		Total Deferred Income Taxes	3,764,801	3,764,801	3,764,801	3,767,377	3,767,377	3,767,377	3,732,020	3,732,020	3,732,020	3,470,931	3,470,931	3,668,260	3,676,100	3,698,370
28																
29		Total Liabilities & Capital	26,165,937	26,351,720	26,319,945	26,312,048	26,442,365	26,512,507	26,599,628	26,658,318	26,715,877	26,919,285	26,845,260	27,365,832	27,163,963	26,644,053
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FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

DOCKET NO. 20240025-EI

Explanation: Provide the 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 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

Witness: Aquilina

(\$000)

(1)	(2)	(3)	(4)
Line No.	Account No. Account Name	2021	2022
1			
2	Utility Plant:		
3	101 Electric Plant in Service	18,360,560	20,174,364
4	105 Electric Plant Held for Future Use	136,064	130,941
5	106 Completed Construction Not Classified - Electric	3,674,733	3,548,806
6	107 Construction Work in Progress-Electric	1,268,747	1,457,713
7	114 Elec Plant Acquisition Adj	20,325	20,325
8	118 Other Utility Plant	2,531	2,531
9	Total Electric Plant	23,462,961	25,334,681
10	108 Accumulated Provision for Depreciation - Electric Utility Plant	(5,824,457)	(6,204,621)
11	111 Accumulated Provision for Amortization - Electric Utility Plant	(254,620)	(192,551)
12	115 Accumulated Provision for Amort of Electric Plant Acquisition Adj	(5,931)	(6,811)
13	119 Accumulated Provision for Depr and Amort of Other Utility Plant	(2,414)	(2,478)
14	Net Electric Plant	17,375,538	18,928,219
15			
16	121 NonUtility Property	23,206	22,773
17	122 Accumulated Provision for Depr & Amort of NonUtility Property	(9,592)	(10,081)
18	Subtotal	13,614	12,692
19	123 Investments in Associated Companies	6,768	6,677
20	124 Other Investments	709	1,228
21	128 Other Special Funds	843,604	788,538
22	129 Other Special Funds (Non-Major)	-	-
23	Total Other Property and Investments	864,695	809,135
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

DOCKET NO. 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

Witness: Aquilina

(\$000)

(1)	(2)	(3)	(4)	
Line No.	Account No.	Account Name	2021	2022
1	131	Cash	16,900	31,436
2	142	Customer Accounts Receivable	387,783	543,363
3	143	Other Accounts Receivable	21,952	55,364
4	144	Accumulated Provision for Uncollectible Accounts-Credit	(15,106)	(21,767)
5	145	Notes Receivable from Associated Companies	-	-
6	146	Accounts Receivable from Associated Companies	20,646	28,769
7	151	Fuel Stock	121,711	155,052
8	154	Plant Material and Operating Supplies	315,058	342,351
9	156	Other Materials and Supplies	46	(48)
10	158	Allowances	3,217	3,211
11	163	Stores Expense Undistributed	14,467	14,106
12	165	Prepayments	68,969	74,243
13	172	Rents Receivable	128	109
14	173	Accrued Utility Revenue	111,931	119,238
15	174	Miscellaneous Current & Accrued Assets	5,795	454
16	175	Derivative Instrument Assets	774	1,320
17	176	Derivative Instrument Assets - Hedges	2,410	14,297
18		Total Current & Accrued Assets	1,076,682	1,361,498
19				
20		Deferred Debits:		
21	181	Unamortized Debt Expense	50,455	57,707
22	182	Other Regulatory Asset	1,501,197	2,063,435
23	183	Prelim Survey and Invest Charges	4,250	10,823
24	184	Clearing Accounts	1,409	(1,386)
25	185	Temporary Facilities	85	92
26	186	Miscellaneous Deferred Debits	188,866	291,367
27	189	Unamortized Loss on Reacquired Bonds	6,530	5,532
28	190	Accumulated Deferred Income Taxes	909,904	913,909
29		Total Deferred Debits	2,662,696	3,341,480
30		Total Assets & Other Debits	21,979,611	24,440,332
31				
32				
33				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

DOCKET NO. 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Year Ended 12/31/2023
- Witness: Aquilina

(\$000)

(1)	(2)	(3)	(4)
Line No.	Account No.	Account Name	
			2021 2022
1		Proprietary Capital:	
2	201	Common Stock Issued	- -
3	204	Preferred Stock (\$____ Par)	- -
4	207	Premium on Capital Stock	- -
5	214	Capital Stock Expense	- -
6	211	Miscellaneous Paid in Capital	1,766,035 1,739,112
7	216	Unappropriated Retained Earnings	6,155,766 6,979,014
8	219	Accum Other Comprehensive Inc.	3,926 1,329
9		Total Common Stock Equity	<u>7,925,727</u> <u>8,719,456</u>
10		Total Proprietary Capital	<u>7,925,727</u> <u>8,719,456</u>
11			
12			
13		Long Term Debt:	
14	221	Bonds Payable	6,367,308 7,151,923
15	224	Other Long-term Debt	398,932 584,615
16	225-226	Unamortized Prem/Disc on Long-term Debt	(10,430) (13,660)
17		Total Long-term Debt	<u>6,755,809</u> <u>7,722,878</u>
18		Total Capitalization	<u>14,681,536</u> <u>16,442,334</u>
19			
20		Other Non-Current Liabilities:	
21	227	Obligation Under Capital Lease	330,244 264,224
22	228	Misc Operating Provisions	234,554 286,746
23	229	Accumulated Prov for Rate Refunds	- -
24	230	Asset Retirement Obligations	470,242 392,507
25		Total Other Non-current Liab	<u>1,035,040</u> <u>943,477</u>
26			
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

DOCKET NO. 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

Witness: Aquilina

(\$000)

(1)	(2)	(3)	(4)
Line No.	Account No. Account Name	2021	2022
1	Current and Accrued Liabilities:		
2	232 Accounts Payable	516,799	730,091
3	233 Notes Payable to Associated Companies	424,349	521,872
4	234 Accounts Payable to Associated Companies	104,958	136,084
5	235 Customer Deposits	200,612	185,255
6	236 Taxes Accrued	100,416	83,284
7	237 Interest Accrued	74,278	82,996
8	241 Tax Collections Payable	20,920	17,735
9	242 Misc Current and Accrued Liabilities	107,372	109,349
10	243 Obligations Under Capital Leases-Current	62,862	66,020
11	244 Derivatives Instrument Liabilities	5,795	-
12	245 Derivatives Instrument Liabilities - Hedges	1,088	12,211
13	Total Current and Accrued Liab	<u>1,619,448</u>	<u>1,944,898</u>
14			
15	Deferred Credits:		
16	252 Customer Advances for Construction	15,693	25,252
17	253 Other Deferred Credits	41,738	59,507
18	254 Other Regulatory Liability	1,194,391	1,299,269
19	255 Accumulated Deferred ITC	195,852	241,216
20	Total Deferred Credits	<u>1,447,674</u>	<u>1,625,244</u>
21			
22	Accumulated Deferred Income Taxes:		
23	281 Accelerated Amort Property	0	0
24	282-283 Other Property & Non-Property	3,195,914	3,484,379
25	Total Deferred Income Taxes	<u>3,195,914</u>	<u>3,484,379</u>
26			
27	Total Liabilities & Capital	<u><u>21,979,611</u></u>	<u><u>24,440,332</u></u>
28			
29			
30			
31			
32			
33			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the changes in 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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Acct. No.	Account Name	Test Year Ended 12/31/2027	Prior Year Ended 12/31/2026	Dollars (3) - (4)	Percent (5)/(4)	Reason(s) for change
1	107	Construction Work in Progress-Electric	1,851,331	1,484,391	366,939	25%	(A)
2							
3	145	Notes Receivable from Associated Co	97,586	112,933	(15,347)	14%	(B)
4							
5	230	Asset Retirement Obligations	97,150	115,670	(18,520)	16%	(C)
6							
7	233	Notes Payable to Associated Co	393,154	123,463	269,691	218%	(D)
8							
9	283	ADIT - Other	1,335,128	1,152,872	182,256	16%	(E)

Reason for changes

- (A) Increase is primarily due to construction of distribution plant to be recovered through the Storm Protection Plan cost recovery clause.
- (B) Changes in this account reflect DEF's lending's and borrowings in Duke Energy's money pool and are reflected in capital structure as short term debt.
- (C) Decrease is due to nuclear decommissioning activities.
- (D) Changes in this account reflect DEF's lending's and borrowings in Duke Energy's money pool and are reflected in capital structure as short term debt.
- (E) Increase is primarily due to accelerated tax depreciation and tax repairs.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the changes in 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:

COMPANY: Duke Energy Florida, LLC

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Acct. No.	Account Name	Test Year Ended 12/31/2026	Test Year Ended 12/31/2025	Dollars (3) - (4)	Percent (5)/(4)	Reason(s) for change
1	101	Electric Plant in Service	29,357,909	26,609,150	2,748,759	10%	(A)
2							
3	107	Construction Work in Progress-Electric	1,484,391	1,853,121	(368,730)	20%	(B)
4							
5	230	Asset Retirement Obligations	115,670	159,712	(44,042)	28%	(C)
6							
7	233	Notes Payable to Associated Co	123,463	79,848	43,615	55%	(D)
8							
9	283	ADIT - Other	1,152,872	951,238	201,634	21%	(E)
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							

Reason for changes

- (A) Increase is primarily due to additions of new solar facilities and transmission and distribution investments, including those in the Storm Protection Plan cost recovery clause.
- (B) Decrease is primarily due to the completed construction of new solar facilities and transmission and distribution investments, including those in the Storm Protection Plan cost recovery clause.
- (C) Decrease is due to nuclear decommissioning activities.
- (D) Changes in this account reflect DEF's lending's and borrowings in Duke Energy's money pool and are reflected in capital structure as short term debt.
- (E) Increase is primarily due to accelerated tax depreciation and tax repairs.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the changes in 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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct. No. Account Name	Test Year Ended 12/31/2025	Prior Year Ended 12/31/2024	Dollars (3) - (4)	Percent (5)/(4)	Reason(s) for change
1	128 Other Special Funds	510,958	569,865	(58,907)	10%	(A)
2						
3	142 Customer Accounts Receivable	601,583	669,530	(67,948)	10%	(B)
4						
5	145 Notes Receivable from Associated Co	118,525	74,088	44,436	60%	(C)
6						
7	182 Other Regulatory Asset	1,247,815	1,664,300	(416,485)	25%	(D)
8						
9	216 Unappropriated Retained Earnings	9,791,677	8,876,419	915,257	10%	(E)
10						
11	230 Asset Retirement Obligations	159,712	218,619	(58,907)	27%	(F)
12						
13	233 Notes Payable to Associated Co	79,848	348,997	(269,149)	77%	(G)
14						
15	236 Taxes Accrued	124,784	185,364	(60,580)	33%	(H)
16						
17						
18						
19						
20						
21	(A) <u>Reason for changes</u>					
22	(A) Decrease is due to expenditures for nuclear decommissioning activities.					
23	(B) Decrease is due to a decrease in fuel and capacity cost recovery clause revenues.					
24	(C) Changes in this account reflect DEF's lending's and borrowings in Duke Energy's money pool and are reflected in capital structure as short term debt.					
25	(D) Decrease is primarily due to the recovery of the 2022 deferred fuel expense in the fuel clause.					
26	(E) Increase is due to earnings.					
27	(F) Increase is due to nuclear decommissioning activities.					
28	(G) Changes in this account reflect DEF's lending's and borrowings in Duke Energy's money pool and are reflected in capital structure as short term debt.					
29	(H) Decrease is due to a decrease in federal taxes payable.					
30						
31						

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input checked="" type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Electric Plant in Service:			
2	Production			
3	Production Base	7,129,012	7,128,998	0.999998
4	Production Base - ECRC	39,970	39,970	0.999998
5	Production Intermediate	648,022	617,175	0.952398
6	Production Intermediate - ECRC Anclote	0	0	-
7	Production Intermediate - ECRC	0	0	-
8	Production Peaking	665,362	650,673	0.977923
9	Production Solar	3,459,132	3,459,130	0.999999
10	Production Solar - CEC			-
11	Total Production	11,941,499	11,895,946	0.996185
12				
13	Transmission			
14	350 Trans Land & Land Rights	249,014	174,120	0.699238
15	351 Trans Energy Storage Equipment	0	0	-
16	352 Trans Structures & Improvements	103,433	72,324	0.699238
17	353 Trans Station Equip - Production Base	84,165	84,165	0.999998
18	353 Trans Station Equip - Production Intermediate	5,199	4,952	0.952398
19	353 Trans Station Equip - Production Peak	44,954	43,962	0.977923
20	353 Trans Station Equip - Production Solar	48,750	48,750	0.999998
21	353 Trans Station Equip - Transmission	2,391,762	1,672,411	0.699238
22	353.2 Trans Energy Control Center	59,550	41,639	0.699238
23	354 Trans Towers & Fixtures	81,444	56,948	0.699238
24	355 Trans Poles & Fixtures	3,189,626	2,230,308	0.699238
25	356 Trans Overhead Conductors & Devices	1,565,380	1,094,573	0.699238
26	356 Radials (Re-assign from T to D)	45,419	45,419	1.000000
27	357 Trans Underground Conduit	40,234	28,133	0.699238
28	358 Trans Underground Conductors & Devices	87,773	61,374	0.699238
29	359 Trans Roads & Trails	49,871	34,872	0.699238
30	387 Battery Storage Power Line	110,579	110,262	0.997137
31	Total Transmission	8,157,154	5,804,214	0.711549
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input checked="" type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Distribution			
2	360 Dist Land and Land Rights - Primary	164,786	164,786	1.000000
3	361 Dist Structures & Improvements - Primary	246,530	246,530	1.000000
4	362 Dist Station Equipment - Primary	2,106,074	2,106,074	1.000000
5	362 Dist Station Equipment - IS Equipment	4,566	4,566	1.000000
6	363 Dist Energy Storage Equipment	84,990	84,990	1.000000
7	364 Dist Poles, Towers & Fixtures - Primary	1,186,317	1,186,317	1.000000
8	364 Dist Poles, Towers & Fixtures - Secondary	435,920	435,920	1.000000
9	364 Dist Poles, Towers & Fixtures - Lighting	151,228	151,228	1.000000
10	365 Dist Overhead Conductors & Devices - Primary	1,448,481	1,448,481	1.000000
11	365 Dist Overhead Conductors & Devices - Secondary	650,767	650,767	1.000000
12	365 Dist Overhead Conductors & Devices - IS Equipment	3,227	3,227	1.000000
13	366 Dist Underground Conduit - Primary	594,292	594,292	1.000000
14	366 Dist Underground Conduit - Secondary	0	0	-
15	367 Dist Underground Conductors & Devices - Primary	1,019,600	1,019,600	1.000000
16	367 Dist Underground Conductors & Devices - Secondary	598,813	598,813	1.000000
17	368 Dist Line Transformers - Secondary	1,758,012	1,758,012	1.000000
18	369 Dist Services - Overhead	229,442	229,442	1.000000
19	369 Dist Services - Underground	538,800	538,800	1.000000
20	370 Dist Meter Equipment	512,843	512,843	1.000000
21	370 DC Fast Charge	0	0	-
22	371 Dist Installations on Customers Premises	61,764	61,764	1.000000
23	373 Dist Street Light & Signal Systems - Primary	0	0	-
24	373 Dist Street Light & Signal Systems - Lighting	820,350	820,350	1.000000
25	Total Distribution	12,616,801	12,616,801	1.000000
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input checked="" type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	General & Intangible Property			
2	389 General Land & Land Rights	17,450	16,985	0.973300
3	390 General Structures & Improvements	464,399	452,000	0.973300
4	391 General Office Furn & Equip	93,621	91,121	0.973300
5	392 General Transportation Equipment	86,099	83,800	0.973300
6	393 General Stores Equipment	11,535	11,227	0.973300
7	394 General Tools Shop & Garage Equip	119,966	116,763	0.973300
8	395 General Laboratory Equip	506	492	0.973300
9	396 General Power Operating Equip	22,819	22,210	0.973300
10	397 General Communication Equip -ECCR	106,025	103,194	0.973300
11	398 General Misc Equip	7,020	6,832	0.973300
12	389-399 General Equipment	0	0	-
13	301-303 Intangible Plant - Franchise	8,450	8,450	1.000000
14	301-303 Intangible Plant - Customer Connect	126,729	126,729	1.000000
15	301-303 Intangible Plant - Software & Other	426,943	415,543	0.973300
16	Total General & Intangible Property	1,491,561	1,455,346	0.975720
17				
18	Other Items			
19	101 Contra-EPIS OATT	(2,490)	0	-
20	114 Elect Plant Acquisiton Adj	20,325	20,325	1.000000
21	118 Other Utility Plant	0	0	-
22	Miscellaneous Other	(0)	(0)	0.973300
23	Miscellaneous Other	(2,005)	(2,005)	1.000000
24	Capital & Operating Leases	658,255	640,679	0.973300
25	ARO Assets	68,661	68,661	1.000000
26	Non-Utility Property	22,215	22,215	1.000000
27	Total Other Items	764,962	749,876	0.980279
28				
29	Total Electric Plant in Service	34,971,977	32,522,183	0.929950
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input checked="" type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Accumulated Depreciation:			
2	Production Plant - Accum Depr			
3	Production Base	3,185,104	3,185,097	0.999998
4	Production Base ECRC	11,097	11,097	0.999998
5	Production Base ECRC	0	0	-
5	Production Intermediate	448,836	427,471	0.952398
6	Production Intermediate ECRC	0	0	-
7	Production Peaking	434,121	424,537	0.977923
8	Production Solar	253,812	253,811	0.999998
9	Production Solar CEC	166,151	166,151	1.000000
10	Total Production Plant - Accum Depr	4,499,120	4,468,163	0.993119
11				
12	Fossil Dismantlement			
13	Total FD - Production Base	157,491	157,491	1.000000
14	Total FD - Production Intermediate	25,252	24,050	0.952398
15	Total FD - Production Peaking	27,645	27,035	0.977923
16	Total FD - Production Solar	41,558	41,558	1.000000
17	Total Fossil Dismantlement Reserve	251,946	250,133	0.992805
18				
19	Transmission Plant - Accum Depr			
20	350 Trans Land & Land Rights	28,702	20,070	0.699238
21	351 Trans Energy Storage Equipment	0	0	-
22	352 Trans Structures & Improvements	18,530	12,957	0.699238
23	353 Trans Station Equip - Production Base	14,416	14,416	0.999998
24	353 Trans Station Equip - Production Intermediate	2,181	2,077	0.952398
25	353 Trans Station Equip - Production Peaking	2,670	2,611	0.977923
26	353 Trans Station Equip - Production Solar	1,968	1,968	0.999998
27	353 Trans Station Equip - Transmission	205,529	143,714	0.699238
28	353.2 Trans Energy Control Center	35,328	24,703	0.699238
29	354 Trans Towers & Fixtures	65,656	45,909	0.699238
30	355 Trans Poles & Fixtures	509,315	356,132	0.699238
31	356 Trans Overhead Conductors & Devices	5,451	5,451	1.000000
32	356 Trans Overhead Conductors & Devices - Transmission	130,576	91,304	0.699238
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input checked="" type="checkbox"/>	Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/>	Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/>	Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/>	Prior Year Ended	12/31/2024
<input type="checkbox"/>	Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	357 Trans Underground Conduit	9,868	6,900	0.699238
2	358 Trans Underground Conductors & Devices	32,855	22,974	0.699238
3	359 Trans Roads & Trails	4,926	3,444	0.699238
4	387 Battery Storage Power Line	2,670	2,662	0.997137
5	Total Transmission Plant - Accum Depr	1,070,640	757,291	0.707325
6				
7	Distribution Plant - Accum Depr			
8	360 Dist Land and Land Rights - Primary	9,187	9,187	1.000000
9	361 Dist Structures & Improvements - Primary	41,002	41,002	1.000000
10	362 Dist Station Equipment - Primary	96,397	96,397	1.000000
11	362 Dist Station Equipment - IS Equipment	1,876	1,876	1.000000
12	363 Dist Energy Storage Equipment	16,120	16,120	1.000000
13	364 Dist Poles, Towers & Fixtures - Primary	351,570	351,570	1.000000
14	364 Dist Poles, Towers & Fixtures - Secondary	129,187	129,187	1.000000
15	364 Dist Poles, Towers & Fixtures - Lighting	44,817	44,817	1.000000
16	365 Dist Overhead Conductors & Devices - Primary	168,067	168,067	1.000000
17	365 Dist Overhead Conductors & Devices - Secondary	75,508	75,508	1.000000
18	365 Dist Overhead Conductors & Devices - IS Equipment	1,568	1,568	1.000000
19	366 Dist Underground Conduit - Primary	84,412	84,412	1.000000
20	366 Dist Underground Conduit - Secondary	0	0	-
21	367 Dist Underground Conductors & Devices - Primary	271,584	271,584	1.000000
22	367 Dist Underground Conductors & Devices - Secondary	159,502	159,502	1.000000
23	368 Dist Line Transformers - Secondary	316,391	316,391	1.000000
24	369 Dist Services - Overhead	(4,345)	(4,345)	1.000000
25	369 Dist Services - Underground	238,109	238,109	1.000000
26	370 Dist Meter Equipment	184,767	184,767	1.000000
27	370 DC Fast Charge	0	0	-
28	371 Dist Installations on Customers Premises	9,570	9,570	1.000000
29	373 Dist Street Light & Signal Systems - Primary	0	0	-
30	373 Dist Street Light & Signal Systems - Lighting	241,677	241,677	1.000000
31	Total Distribution Plant - Accum Depr	2,436,967	2,436,967	1.000000
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Total General - Accum Depr			
2	389 General Land & Land Rights	(1)	(1)	0.973300
3	390 General Structures & Improvements	121,146	117,911	0.973300
4	391 General Office Furn & Equip	57,532	55,996	0.973300
5	392 General Transportation Equipment	5,082	4,946	0.973300
6	393 General Stores Equipment	5,410	5,265	0.973300
7	394 General Tools Shop & Garage Equipment	101,495	98,785	0.973300
8	395 General Laboratory Equipment	(774)	(754)	0.973300
9	396 General Power Operating Equipment	19,902	19,371	0.973300
10	397 General Communication Equipment (ECCR)	86,676	84,362	0.973300
11	398 General Misc Equipment	6,233	6,067	0.973300
12	301-303 Intangible Plant - Franchise	6,398	6,398	1.000000
13	301-303 Intangible Plant - Customer Connect	51,038	51,038	1.000000
14	301-303 Intangible Plant - Software & Other (ECCR)	316,862	308,402	0.973300
15	Total General - Accum Depr	776,999	757,787	0.975274
16				
17	Other Items from Balance Sheet Not Included Above			
18	Accum Deprec - ARO	69,341	69,341	1.000000
19	Accum Deprec - Capital & Op Lease	357,130	357,130	1.000000
20	Accum Deprec - Acquisition Adj	7,252	7,252	1.000000
21	Accum Deprec - Non-Utility Plant	15,526	15,526	1.000000
22	Accum Deprec - OATT	(591)	0	-
23	Miscellaneous Other	2,928	2,928	1.000000
24	Miscellaneous Other	0	0	-
25	Total Other Items	451,586	452,177	1.001309
26				
27	Total Accumulated Depreciation	9,487,258	9,122,518	0.961555
28				
29	Net Plant In Service	25,484,720	23,399,665	0.918184
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input checked="" type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	CWIP			
3	Production Base	200,757	200,757	0.999998
4	Production Base - ECRC	2	2	0.999998
5	Production Intermediate	35,743	34,042	0.952398
6	Production Peaking	15,346	15,007	0.977923
7	Production Solar	1,865	1,865	0.999998
8	Production Solar SOBRA	1,269	1,269	0.999998
9	Production Solar CEC	253,416	253,416	1.000000
10	Production - Other Electric	0	0	-
11	Transmission	288,274	201,572	0.699238
12	Transmission - SPP	17,905	12,520	0.699238
13	Distribution	223,492	223,492	1.000000
14	Distribution - SPP	758,352	758,352	1.000000
15	Distribution Energy Storage	51,593	51,593	1.000000
16	Intangible	8,795	8,560	0.973300
17	General	7,573	7,371	0.973300
18	Vision Florida	0	0	-
19	Non-utility	739	739	1.000000
20	Misc Other CWIP	(13,053.499)	(13,053)	1.000000
21	Total CWIP	1,852,069	1,757,504	0.948941
22				
23	Plant Held for Future Use			
24	Levy Lybasse Land	27,668	27,668	0.999998
25	Levy Rayonier Land	66,800	66,800	0.999998
26	Distribution	2,557	2,557	1.000000
27	Transmission	23,808	16,648	0.699238
28	Production Base	4,232	4,232	0.999998
29	Production Peaking	1,175	1,149	0.977923
30	General Plant	3,462	3,370	0.973300
31	Total Plant Held for Future Use	129,703	122,424	0.943878
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input checked="" type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Working Capital			
2	Investment in Associated Companies	6,553	6,553	1.000000
3	Other Investments	1,363	1,363	1.000000
4	Special Funds	448,396	448,396	1.000000
5	Other Property & Investments	456,312	456,312	1.000000
6				
7	Cash	43,191	42,018	0.972842
8	Special Deposits	0	0	-
9	Short Term Investments	0	0	-
10	Notes Receivable	0	0	-
11	Customer Accounts Receivable	556,137	541,033	0.972842
12	Customer Accounts Receivable - Non Regulated	3,453	3,453	1.000000
13	Customer Accounts Receivable - CSS Retail	278	278	1.000000
14	Customer Accounts Receivable - Wholesale	41,043	0	-
15	Other Accounts Receivable	49,668	48,319	0.972842
16	Other Accounts Receivable - Franchise Tax	0	0	-
17	Accum Prov for Uncollectible Accts	(36,121)	(36,121)	1.000000
18	Accounts Rec from Associated Co	11,717	11,399	0.972842
19	Fuel Stock	107,988	107,988	0.999995
20	Fuel Stock - Diesel	96,425	92,956	0.964021
21	Other Materials & Supplies	394,602	367,526	0.931384
22	Other Materials & Supplies - Ammonia/Limestone/SO2	8,798	8,798	0.999995
23	Prepayments - Demand	65,502	65,502	0.999998
24	Prepayments - Solar	1,017	1,017	0.999998
25	Prepayments - Other	(0)	(0)	0.972842
26	Prepayments - Misc	11,492	10,703	0.931384
27	Interest Receivable	0	0	-
28	Rents Receivable	74	72	0.972842
29	Accrued Utility Revenues	122,821	122,821	1.000000
30	Misc. Current & Accrued Assets	0	0	-
31	Derivative Assets	17,162	17,162	1.000000
32	Derivative Instrument Assets - Hedge	0	0	-
33	Current & Accrued Assets	1,495,248	1,404,924	0.939593
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
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 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

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Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	Other Regulatory Assets	(14)	(13)	0.972842
3	COR Reg Asset	460,649	460,649	1.000000
4	Deferred Depreciation Reg Asset	17,522	17,522	1.000000
5	Reg Asset Derivative MTM Oil	18,570	18,570	1.000000
6	Non-AMI Meter Reg Asset	1,683	1,683	1.000000
7	ARO Reg Asset	33,640	33,640	1.000000
8	ECCR - Load Management Switches Reg Asset	(12,886)	(12,886)	1.000000
9	Extraordinary Property Loss - Wholesale Reg Asset	1,373	0	-
10	OPEB Medical and Life Re Asset	11,660	11,344	0.972842
11	Pension-Related Reg Assets	445,647	433,544	0.972842
12	Pension-Settlement Accounting	17,937	17,450	0.972842
13	Fuel - PPA Buyout Reg Asset	45,313	45,313	1.000000
14	CCR - PPA Buyout Reg Asset	0	0	1.000000
15	Closed Interest Rate Hedge Reg Asset	22,007	21,409	0.972842
16	Fuel - Deferred GPIF Reg Asset	0	0	-
17	Deferred CR3 Depreciation - Contra	(23,418)	(23,418)	1.000000
18	Deferred SPP	0	0	-
19	Current Portion of Reg Assets	0	0	-
20	Interest Rate SWAP Reg Asset	23	23	0.972842
21	Clause - Deferred Under-Recoveries	(2,619)	(2,619)	1.000000
22	CR South Reg Asset	0	0	-
23	Storm Capitalization Reg Asset - 2021 Settlement	23,093	23,093	1.000000
24	Dismantlement Reg Asset - 2021 Settlement	8,710	8,474	0.972842
25	Reg Asset - Pro Co Formation	525	525	1.000000
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Prelim Survey & Invest Charges	5,261	5,119	0.972842
2	Clearing Accounts	8	8	0.972842
3	Temporary Facilities	0	0	-
4	Misc. Deferred Debits	1,020	1,020	1.000000
5	Vison Florida - 2021 Settlement	1,387	1,387	1.000000
6	CR3 Dry Cask Storage Reg Asset	81,845	81,845	1.000000
7	Deferred Rate Case Expense	314	314	1.000000
8	Deferred Storm Costs	0	0	-
9	SECI Deferred Debit	3,129	0	-
10	Misc Work In Process	0	0	0.972842
11	Customer Connect O&M Deferral	57,049	57,049	1.000000
12	Deferred Workers Comp	8,929	8,686	0.972842
13	Deferred EVSC Pilot 2017 Settlement	0	0	1.000000
14	Deferred Project - Non-Regulated	1,869	1,869	1.000000
15	Straight Line Lease Deferred Dr	(5,183)	(5,042)	0.972842
16	Total Deferred Debits & Regulatory Assets	1,225,045	1,206,557	0.984908
17				
18				
19				
20				
21				
22	Total Working Capital Assets	3,176,605	3,067,793	0.965746
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: Duke Energy Florida, LLC

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<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	Other Regulatory Assets	(210,960)	(205,327)	0.973300
3	COR Reg Asset	(131,848)	(131,848)	1.000000
4	Deferred Depreciation Reg Asset	(9,199)	0	-
5	Non-AMI Meter Reg Asset	(14,606)	(14,210)	0.972842
6	ARO Reg Asset	(105,772)	(102,899)	0.972842
7	ECCR - Load Management Switches Reg Asset	(2,394)	(2,329)	0.972842
8	Extraordinary Property Loss - Wholesale Reg Asset	0	0	-
9	OPEB Medical and Life Re Asset	(97,150)	(97,150)	1.000000
10	Total Non-Current Liabilities	(571,929)	(553,763)	0.968238
11				
12				
13	Accounts Payable	(881,411)	(857,473)	0.972842
14	Accounts Payable - Emission Allowance	(20)	(20)	1.000000
15	Accounts Payable to Assoc. Co.	(168,253)	(163,684)	0.972842
16	Taxes Accrued	(124,924)	(121,531)	0.972842
17	Taxes Accrued -NC Property Tax	0	0	-
18	Interest Accrued	(88,267)	(85,870)	0.972842
19	Tax Collections Payable	(25,302)	(24,615)	0.972849
20	Misc. Current & Accrued Liabilities	(77,738)	(75,627)	0.972842
21	Misc. Current & Accrued Liabilities - Open Access Deposit	(8,775)	0	-
22	Misc. Current & Accrued Liabilities - Solar	(36)	(36)	0.999998
23	Oblig under Capital Leases	(45,721)	(44,501)	0.973300
24	Derivative Liability	0	0	-
25	Derivative Instrument Liab - Hedge	(18,570)	(18,570)	1.000000
26	Total Current & Accrued Liabilities	(1,439,018)	(1,391,927)	0.967276
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: 20240025-EI

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Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2				
3	Customer Advances for Construction	(27,147)	(26,410)	0.972842
4	FERC Interconnect Liability	(16,575)	(11,747)	0.708711
5	Other Deferred Credits	(11,000)	(10,702)	0.972842
6	FMPA	(21,062)	(21,062)	1.000000
7	Exec. Cash Balance Plan	(3,751)	(3,649)	0.972842
8	Reserve MGP Sites	(10,014)	(9,742)	0.972842
9	Long Term Service Agreement	(8,912)	(8,877)	0.996172
10	Pension Liability - Non Qualified	(322)	(313)	0.972842
11	Pole Attachments - Deferred Revenue	(0)	(0)	0.972842
12	Deferred SPP	(3,685)	(3,685)	1.000000
13	CR4&5 Reg Liability	(200,000)	(200,000)	1.000000
14	Deferred GPIF	(206)	(206)	1.000000
15	Deferred Property Gains & Losses	(491)	(491)	1.000000
16	Deferred PTCs	0	0	1.000000
17	NDT Qualified Unrealized Gains	(67,558)	(67,558)	1.000000
18	Reg Liability COR	(6,959)	(6,959)	1.000000
19	Deferred Clause Over-Recoveries	72	72	1.000000
20	DOE Reimbursement - Reg Liability 2021 Settlement	0	0	-
21	DSM Energy Efficiency	83	83	1.000000
22	Deferred Tax Saving Reg Liability	0	0	-
23	Reg Liability MTM Fuel LT	0	0	-
24	Interest Rate Swap	(17,162)	(17,162)	1.000000
25	Total Deferred Credits & Regulatory Liabilities	(394,688)	(388,408)	0.984087
26				
27	Total Working Capital Liabilities	(2,405,635)	(2,334,097)	0.970263
28				
29	Total Working Capital	770,971	733,696	0.951652
30				
31	Total Rate Base	28,237,463	26,013,289	0.921233
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Electric Plant in Service:			
2	Production			
3	Production Base	7,024,784	7,024,770	0.999998
4	Production Base - ECRC	39,970	39,970	0.999998
5	Production Intermediate	634,451	604,250	0.952398
6	Production Intermediate - ECRC Anclote	0	0	-
7	Production Intermediate - ECRC	0	0	-
8	Production Peaking	656,599	641,137	0.976451
9	Production Solar	3,001,418	3,001,416	0.999999
10	Production Solar - CEC			-
11	Total Production	11,357,223	11,311,543	0.995978
12				
13	Transmission			
14	350 Trans Land & Land Rights	239,890	168,342	0.701747
15	351 Trans Energy Storage Equipment	0	0	-
16	352 Trans Structures & Improvements	103,433	72,584	0.701747
17	353 Trans Station Equip - Production Base	84,165	84,165	0.999998
18	353 Trans Station Equip - Production Intermediate	5,199	4,952	0.952398
19	353 Trans Station Equip - Production Peak	44,954	43,896	0.976451
20	353 Trans Station Equip - Production Solar	48,750	48,750	0.999998
21	353 Trans Station Equip - Transmission	2,334,005	1,637,881	0.701747
22	353.2 Trans Energy Control Center	59,550	41,789	0.701747
23	354 Trans Towers & Fixtures	81,444	57,153	0.701747
24	355 Trans Poles & Fixtures	2,904,403	2,038,156	0.701747
25	356 Trans Overhead Conductors & Devices	1,428,566	1,002,492	0.701747
26	356 Radials (Re-assign from T to D)	45,419	45,419	1.000000
27	357 Trans Underground Conduit	40,513	28,430	0.701747
28	358 Trans Underground Conductors & Devices	87,773	61,595	0.701747
29	359 Trans Roads & Trails	49,871	34,997	0.701747
30	387 Battery Storage Power Line	0	0	-
31	Total Transmission	7,557,935	5,370,599	0.710591
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Distribution			
2	360 Dist Land and Land Rights - Primary	161,050	161,050	1.000000
3	361 Dist Structures & Improvements - Primary	211,471	211,471	1.000000
4	362 Dist Station Equipment - Primary	1,977,049	1,977,049	1.000000
5	362 Dist Station Equipment - IS Equipment	4,566	4,566	1.000000
6	363 Dist Energy Storage Equipment	84,990	84,990	1.000000
7	364 Dist Poles, Towers & Fixtures - Primary	1,100,850	1,100,850	1.000000
8	364 Dist Poles, Towers & Fixtures - Secondary	404,514	404,514	1.000000
9	364 Dist Poles, Towers & Fixtures - Lighting	140,333	140,333	1.000000
10	365 Dist Overhead Conductors & Devices - Primary	1,358,043	1,358,043	1.000000
11	365 Dist Overhead Conductors & Devices - Secondary	610,135	610,135	1.000000
12	365 Dist Overhead Conductors & Devices - IS Equipment	3,227	3,227	1.000000
13	366 Dist Underground Conduit - Primary	570,398	570,398	1.000000
14	366 Dist Underground Conduit - Secondary	0	0	-
15	367 Dist Underground Conductors & Devices - Primary	974,029	974,029	1.000000
16	367 Dist Underground Conductors & Devices - Secondary	572,049	572,049	1.000000
17	368 Dist Line Transformers - Secondary	1,644,053	1,644,053	1.000000
18	369 Dist Services - Overhead	210,133	210,133	1.000000
19	369 Dist Services - Underground	524,524	524,524	1.000000
20	370 Dist Meter Equipment	474,255	474,255	1.000000
21	370 DC Fast Charge	0	0	-
22	371 Dist Installations on Customers Premises	49,918	49,918	1.000000
23	373 Dist Street Light & Signal Systems - Primary	0	0	-
24	373 Dist Street Light & Signal Systems - Lighting	773,963	773,963	1.000000
25	Total Distribution	11,849,548	11,849,548	1.000000
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

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- Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	General & Intangible Property			
2	389 General Land & Land Rights	17,451	16,987	0.973414
3	390 General Structures & Improvements	454,543	442,459	0.973414
4	391 General Office Furn & Equip	91,902	89,459	0.973414
5	392 General Transportation Equipment	83,127	80,917	0.973414
6	393 General Stores Equipment	10,213	9,941	0.973414
7	394 General Tools Shop & Garage Equip	116,251	113,160	0.973414
8	395 General Laboratory Equip	506	492	0.973414
9	396 General Power Operating Equip	21,949	21,366	0.973414
10	397 General Communication Equip -ECCR	112,725	109,729	0.973414
11	398 General Misc Equip	7,477	7,279	0.973414
12	389-399 General Equipment	0	0	-
13	301-303 Intangible Plant - Franchise	8,450	8,450	1.000000
14	301-303 Intangible Plant - Customer Connect	120,117	120,117	1.000000
15	301-303 Intangible Plant - Software & Other	409,059	398,183	0.973414
16	Total General & Intangible Property	1,453,771	1,418,539	0.975765
17				
18	Other Items			
19	101 Contra-EPIS OATT	(2,490)	0	-
20	114 Elect Plant Acquisiton Adj	20,325	20,325	1.000000
21	118 Other Utility Plant	0	0	-
22	Miscellaneous Other	(0)	(0)	0.973414
23	Miscellaneous Other	(2,005)	(2,005)	1.000000
24	Capital & Operating Leases	658,255	640,754	0.973414
25	ARO Assets	68,661	68,661	1.000000
26	Non-Utility Property	22,215	22,215	1.000000
27	Total Other Items	764,962	749,951	0.980377
28				
29	Total Electric Plant in Service	32,983,439	30,700,181	0.930776
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

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<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Accumulated Depreciation:			
2	Production Plant - Accum Depr			
3	Production Base	2,945,296	2,945,290	0.999998
4	Production Base ECRC	9,504	9,504	0.999998
5	Production Base ECRC	0	0	-
5	Production Intermediate	400,992	381,904	0.952398
6	Production Intermediate ECRC	0	0	-
7	Production Peaking	426,080	416,046	0.976451
8	Production Solar	213,778	213,777	0.999998
9	Production Solar CEC	98,994	98,994	1.000000
10	Total Production Plant - Accum Depr	4,094,643	4,065,515	0.992886
11				
12	Fossil Dismantlement			
13	Total FD - Production Base	147,275	147,274	0.999998
14	Total FD - Production Intermediate	24,039	22,895	0.952398
15	Total FD - Production Peaking	25,595	24,992	0.976451
16	Total FD - Production Solar	34,440	34,440	1.000000
17	Total Fossil Dismantlement Reserve	231,349	229,601	0.992447
18				
19	Transmission Plant - Accum Depr			
20	350 Trans Land & Land Rights	26,992	18,941	0.701747
21	351 Trans Energy Storage Equipment	0	0	-
22	352 Trans Structures & Improvements	17,036	11,955	0.701747
23	353 Trans Station Equip - Production Base	14,416	14,416	0.999998
24	353 Trans Station Equip - Production Intermediate	2,181	2,077	0.952398
25	353 Trans Station Equip - Production Peaking	2,670	2,607	0.976451
26	353 Trans Station Equip - Production Solar	1,968	1,968	0.999998
27	353 Trans Station Equip - Transmission	170,164	119,412	0.701747
28	353.2 Trans Energy Control Center	34,650	24,315	0.701747
29	354 Trans Towers & Fixtures	64,584	45,321	0.701747
30	355 Trans Poles & Fixtures	461,328	323,735	0.701747
31	356 Trans Overhead Conductors & Devices	5,451	5,451	1.000000
32	356 Trans Overhead Conductors & Devices - Transmission	125,985	88,410	0.701747
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	357 Trans Underground Conduit	9,676	6,790	0.701747
2	358 Trans Underground Conductors & Devices	31,106	21,829	0.701747
3	359 Trans Roads & Trails	4,462	3,131	0.701747
4	387 Battery Storage Power Line	0	0	-
5	Total Transmission Plant - Accum Depr	972,668	690,359	0.709758
6				
7	Distribution Plant - Accum Depr			
8	360 Dist Land and Land Rights - Primary	7,842	7,842	1.000000
9	361 Dist Structures & Improvements - Primary	28,773	28,773	1.000000
10	362 Dist Station Equipment - Primary	95,099	95,099	1.000000
11	362 Dist Station Equipment - IS Equipment	1,873	1,873	1.000000
12	363 Dist Energy Storage Equipment	10,307	10,307	1.000000
13	364 Dist Poles, Towers & Fixtures - Primary	323,942	323,942	1.000000
14	364 Dist Poles, Towers & Fixtures - Secondary	119,035	119,035	1.000000
15	364 Dist Poles, Towers & Fixtures - Lighting	41,295	41,295	1.000000
16	365 Dist Overhead Conductors & Devices - Primary	153,258	153,258	1.000000
17	365 Dist Overhead Conductors & Devices - Secondary	68,855	68,855	1.000000
18	365 Dist Overhead Conductors & Devices - IS Equipment	1,481	1,481	1.000000
19	366 Dist Underground Conduit - Primary	83,827	83,827	1.000000
20	366 Dist Underground Conduit - Secondary	0	0	-
21	367 Dist Underground Conductors & Devices - Primary	258,509	258,509	1.000000
22	367 Dist Underground Conductors & Devices - Secondary	151,823	151,823	1.000000
23	368 Dist Line Transformers - Secondary	296,104	296,104	1.000000
24	369 Dist Services - Overhead	(3,472)	(3,472)	1.000000
25	369 Dist Services - Underground	228,563	228,563	1.000000
26	370 Dist Meter Equipment	161,307	161,307	1.000000
27	370 DC Fast Charge	0	0	-
28	371 Dist Installations on Customers Premises	6,159	6,159	1.000000
29	373 Dist Street Light & Signal Systems - Primary	0	0	-
30	373 Dist Street Light & Signal Systems - Lighting	224,044	224,044	1.000000
31	Total Distribution Plant - Accum Depr	2,258,623	2,258,623	1.000000
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input type="checkbox"/>	Projected Test Year 3 Ended	12/31/2027
<input checked="" type="checkbox"/>	Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/>	Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/>	Prior Year Ended	12/31/2024
<input type="checkbox"/>	Historical Year Ended	12/31/2023

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Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Total General - Accum Depr			
2	389 General Land & Land Rights	(1)	(1)	0.973414
3	390 General Structures & Improvements	111,370	108,410	0.973414
4	391 General Office Furn & Equip	53,048	51,638	0.973414
5	392 General Transportation Equipment	4,833	4,704	0.973414
6	393 General Stores Equipment	4,372	4,256	0.973414
7	394 General Tools Shop & Garage Equipment	92,044	89,597	0.973414
8	395 General Laboratory Equipment	(847)	(824)	0.973414
9	396 General Power Operating Equipment	17,048	16,595	0.973414
10	397 General Communication Equipment (ECCR)	77,397	75,339	0.973414
11	398 General Misc Equipment	5,648	5,498	0.973414
12	301-303 Intangible Plant - Franchise	6,117	6,117	1.000000
13	301-303 Intangible Plant - Customer Connect	38,536	38,536	1.000000
14	301-303 Intangible Plant - Software & Other (ECCR)	295,314	287,463	0.973414
15	Total General - Accum Depr	704,881	687,328	0.975098
16				
17	Other Items from Balance Sheet Not Included Above			
18	Accum Deprec - ARO	67,652	67,652	1.000000
19	Accum Deprec - Capital & Op Lease	353,639	353,639	1.000000
20	Accum Deprec - Acquisition Adj	7,252	7,252	1.000000
21	Accum Deprec - Non-Utility Plant	14,447	14,447	1.000000
22	Accum Deprec - OATT	(591)	0	-
23	Miscellaneous Other	2,928	2,928	1.000000
24	Miscellaneous Other	0	0	-
25	Total Other Items	445,327	445,918	1.001328
26				
27	Total Accumulated Depreciation	8,707,491	8,377,345	0.962085
28				
29	Net Plant In Service	24,275,948	22,322,836	0.919545
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input checked="" type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	CWIP			
3	Production Base	193,803	193,803	0.999998
4	Production Base - ECRC	2	2	0.999998
5	Production Intermediate	20,684	19,700	0.952398
6	Production Peaking	16,952	16,552	0.976451
7	Production Solar	1,865	1,865	0.999998
8	Production Solar SOBRA	1,269	1,269	0.999998
9	Production Solar CEC	265,725	265,725	1.000000
10	Production - Other Electric	0	0	-
11	Transmission	286,590	201,114	0.701747
12	Transmission - SPP	17,905	12,565	0.701747
13	Distribution	196,303	196,303	1.000000
14	Distribution - SPP	418,161	418,161	1.000000
15	Distribution Energy Storage	58,346	58,346	1.000000
16	Intangible	11,167	10,870	0.973414
17	General	8,672	8,441	0.973414
18	Vision Florida	0	0	-
19	Non-utility	739	739	1.000000
20	Misc Other CWIP	(13,053)	(13,053)	1.000000
21	Total CWIP	1,485,130	1,392,402	0.937562
22				
23	Plant Held for Future Use			
24	Levy Lybasse Land	27,668	27,668	0.999998
25	Levy Rayonier Land	66,800	66,800	0.999998
26	Distribution	2,557	2,557	1.000000
27	Transmission	23,808	16,707	0.701747
28	Production Base	4,232	4,232	0.999998
29	Production Peaking	1,175	1,147	0.976451
30	General Plant	3,462	3,370	0.973414
31	Total Plant Held for Future Use	129,703	122,482	0.944328
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input checked="" type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Working Capital			
2	Investment in Associated Companies	6,553	6,553	1.000000
3	Other Investments	1,363	1,363	1.000000
4	Special Funds	466,916	466,916	1.000000
5	Other Property & Investments	474,832	474,832	1.000000
6				
7	Cash	32,262	31,385	0.972811
8	Special Deposits	0	0	-
9	Short Term Investments	0	0	-
10	Notes Receivable	0	0	-
11	Customer Accounts Receivable	549,192	534,260	0.972811
12	Customer Accounts Receivable - Non Regulated	3,453	3,453	1.000000
13	Customer Accounts Receivable - CSS Retail	278	278	1.000000
14	Customer Accounts Receivable - Wholesale	41,043	0	-
15	Other Accounts Receivable	49,668	48,318	0.972811
16	Other Accounts Receivable - Franchise Tax	0	0	-
17	Accum Prov for Uncollectible Accts	(36,121)	(36,121)	1.000000
18	Accounts Rec from Associated Co	11,717	11,399	0.972811
19	Fuel Stock	110,364	110,363	0.999995
20	Fuel Stock - Diesel	96,335	93,486	0.970432
21	Other Materials & Supplies	394,602	367,525	0.931382
22	Other Materials & Supplies - Ammonia/Limestone/SO2	8,798	8,798	0.999995
23	Prepayments - Demand	65,502	65,502	0.999998
24	Prepayments - Solar	1,017	1,017	0.999998
25	Prepayments - Other	(0)	(0)	0.972811
26	Prepayments - Misc	11,117	10,355	0.931382
27	Interest Receivable	0	0	-
28	Rents Receivable	74	72	0.972811
29	Accrued Utility Revenues	122,821	122,821	1.000000
30	Misc. Current & Accrued Assets	0	0	-
31	Derivative Assets	17,162	17,162	1.000000
32	Derivative Instrument Assets - Hedge	0	0	-
33	Current & Accrued Assets	1,479,284	1,390,072	0.939692
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
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 Historical Year Ended 12/31/2023

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Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	Other Regulatory Assets	(14)	(13)	0.972811
3	COR Reg Asset	460,649	460,649	1.000000
4	Deferred Depreciation Reg Asset	17,522	17,522	1.000000
5	Reg Asset Derivative MTM Oil	18,570	18,570	1.000000
6	Non-AMI Meter Reg Asset	7,626	7,626	1.000000
7	ARO Reg Asset	31,951	31,951	1.000000
8	ECCR - Load Management Switches Reg Asset	(7,808)	(7,808)	1.000000
9	Extraordinary Property Loss - Wholesale Reg Asset	1,373	0	-
10	OPEB Medical and Life Re Asset	11,660	11,343	0.972811
11	Pension-Related Reg Assets	436,067	424,210	0.972811
12	Pension-Settlement Accounting	16,130	15,691	0.972811
13	Fuel - PPA Buyout Reg Asset	51,865	51,865	1.000000
14	CCR - PPA Buyout Reg Asset	0	0	1.000000
15	Closed Interest Rate Hedge Reg Asset	29,330	28,533	0.972811
16	Fuel - Deferred GPIF Reg Asset	0	0	-
17	Deferred CR3 Depreciation - Contra	(26,020)	(26,020)	1.000000
18	Deferred SPP	0	0	-
19	Current Portion of Reg Assets	0	0	-
20	Interest Rate SWAP Reg Asset	(0)	(0)	0.972811
21	Clause - Deferred Under-Recoveries	(13,772)	(13,772)	1.000000
22	CR South Reg Asset	0	0	-
23	Storm Capitalization Reg Asset - 2021 Settlement	24,167	24,167	1.000000
24	Dismantlement Reg Asset - 2021 Settlement	12,526	12,185	0.972811
25	Reg Asset - Pro Co Formation	525	525	1.000000
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
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 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Prelim Survey & Invest Charges	5,261	5,118	0.972811
2	Clearing Accounts	8	8	0.972811
3	Temporary Facilities	0	0	-
4	Misc. Deferred Debits	1,020	1,020	1.000000
5	Vison Florida - 2021 Settlement	1,954	1,954	1.000000
6	CR3 Dry Cask Storage Reg Asset	86,666	86,666	1.000000
7	Deferred Rate Case Expense	314	314	1.000000
8	Deferred Storm Costs	0	0	-
9	SECI Deferred Debit	3,129	0	-
10	Misc Work In Process	0	0	0.972811
11	Customer Connect O&M Deferral	62,562	62,562	1.000000
12	Deferred Workers Comp	8,929	8,686	0.972811
13	Deferred EVSC Pilot 2017 Settlement	0	0	1.000000
14	Deferred Project - Non-Regulated	1,869	1,869	1.000000
15	Straight Line Lease Deferred Dr	(5,183)	(5,042)	0.972811
16	Total Deferred Debits & Regulatory Assets	1,238,875	1,220,378	0.985070
17				
18				
19				
20				
21				
22	Total Working Capital Assets	3,192,991	3,085,282	0.966267
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	Other Regulatory Assets	(211,153)	(205,539)	0.973414
3	COR Reg Asset	(131,848)	(131,848)	1.000000
4	Deferred Depreciation Reg Asset	(9,199)	0	-
5	Non-AMI Meter Reg Asset	(14,606)	(14,209)	0.972811
6	ARO Reg Asset	(105,772)	(102,896)	0.972811
7	ECCR - Load Management Switches Reg Asset	(2,394)	(2,329)	0.972811
8	Extraordinary Property Loss - Wholesale Reg Asset	0	0	-
9	OPEB Medical and Life Re Asset	(115,670)	(115,670)	1.000000
10	Total Non-Current Liabilities	(590,642)	(572,492)	0.969270
11				
12				
13	Accounts Payable	(881,411)	(857,446)	0.972811
14	Accounts Payable - Emission Allowance	(20)	(20)	1.000000
15	Accounts Payable to Assoc. Co.	(168,253)	(163,678)	0.972811
16	Taxes Accrued	(121,353)	(118,054)	0.972811
17	Taxes Accrued -NC Property Tax	0	0	-
18	Interest Accrued	(93,063)	(90,533)	0.972811
19	Tax Collections Payable	(25,302)	(24,615)	0.972818
20	Misc. Current & Accrued Liabilities	(77,738)	(75,625)	0.972811
21	Misc. Current & Accrued Liabilities - Open Access Deposit	(8,775)	0	-
22	Misc. Current & Accrued Liabilities - Solar	(36)	(36)	0.999998
23	Oblig under Capital Leases	(49,018)	(47,715)	0.973414
24	Derivative Liability	0	0	-
25	Derivative Instrument Liab - Hedge	(18,570)	(18,570)	1.000000
26	Total Current & Accrued Liabilities	(1,443,540)	(1,396,291)	0.967269
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2				
3	Customer Advances for Construction	(27,147)	(26,409)	0.972811
4	FERC Interconnect Liability	(16,575)	(11,794)	0.711545
5	Other Deferred Credits	(11,000)	(10,701)	0.972811
6	FMPA	(21,062)	(21,062)	1.000000
7	Exec. Cash Balance Plan	(3,751)	(3,649)	0.972811
8	Reserve MGP Sites	(10,014)	(9,742)	0.972811
9	Long Term Service Agreement	(8,912)	(8,876)	0.995963
10	Pension Liability - Non Qualified	(322)	(313)	0.972811
11	Pole Attachments - Deferred Revenue	(0)	(0)	0.972811
12	Deferred SPP	(4,313)	(4,313)	1.000000
13	CR4&5 Reg Liability	(200,000)	(200,000)	1.000000
14	Deferred GPIF	(206)	(206)	1.000000
15	Deferred Property Gains & Losses	(1,550)	(1,550)	1.000000
16	Deferred PTCs	0	0	1.000000
17	NDT Qualified Unrealized Gains	(67,558)	(67,558)	1.000000
18	Reg Liability COR	(6,959)	(6,959)	1.000000
19	Deferred Clause Over-Recoveries	(38)	(38)	1.000000
20	DOE Reimbursement - Reg Liability 2021 Settlement	0	0	-
21	DSM Energy Efficiency	83	83	1.000000
22	Deferred Tax Saving Reg Liability	0	0	-
23	Reg Liability MTM Fuel LT	0	0	-
24	Interest Rate Swap	(17,162)	(17,162)	1.000000
25	Total Deferred Credits & Regulatory Liabilities	(396,487)	(390,249)	0.984269
26				
27	Total Working Capital Liabilities	(2,430,668)	(2,359,032)	0.970528
28				
29	Total Working Capital	762,323	726,251	0.952681
30				
31	Total Rate Base	26,653,104	24,563,970	0.921618
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

<input type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input checked="" type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Electric Plant in Service:			
2	Production			
3	Production Base	6,931,942	6,931,928	0.999998
4	Production Base - ECRC	39,970	39,970	0.999998
5	Production Intermediate	604,888	575,926	0.952120
6	Production Intermediate - ECRC Anclote	0	0	-
7	Production Intermediate - ECRC	0	0	-
8	Production Peaking	647,344	632,012	0.976316
9	Production Solar	2,296,360	2,296,358	0.999999
10	Production Solar - CEC			-
11	Total Production	10,520,504	10,476,195	0.995788
12				
13	Transmission			
14	350 Trans Land & Land Rights	217,640	153,152	0.703692
15	351 Trans Energy Storage Equipment	0	0	-
16	352 Trans Structures & Improvements	103,433	72,785	0.703692
17	353 Trans Station Equip - Production Base	84,165	84,165	0.999998
18	353 Trans Station Equip - Production Intermediate	5,199	4,950	0.952120
19	353 Trans Station Equip - Production Peak	44,954	43,890	0.976316
20	353 Trans Station Equip - Production Solar	48,750	48,750	0.999998
21	353 Trans Station Equip - Transmission	2,102,054	1,479,198	0.703692
22	353.2 Trans Energy Control Center	59,550	41,905	0.703692
23	354 Trans Towers & Fixtures	81,444	57,311	0.703692
24	355 Trans Poles & Fixtures	2,652,799	1,866,754	0.703692
25	356 Trans Overhead Conductors & Devices	1,308,711	920,930	0.703692
26	356 Radials (Re-assign from T to D)	45,419	45,419	1.000000
27	357 Trans Underground Conduit	40,792	28,705	0.703692
28	358 Trans Underground Conductors & Devices	87,773	61,765	0.703692
29	359 Trans Roads & Trails	49,871	35,094	0.703692
30	387 Battery Storage Power Line	0	0	-
31	Total Transmission	6,932,555	4,944,772	0.713268
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Distribution			
2	360 Dist Land and Land Rights - Primary	160,850	160,850	1.000000
3	361 Dist Structures & Improvements - Primary	174,246	174,246	1.000000
4	362 Dist Station Equipment - Primary	1,838,147	1,838,147	1.000000
5	362 Dist Station Equipment - IS Equipment	4,566	4,566	1.000000
6	363 Dist Energy Storage Equipment	82,009	82,009	1.000000
7	364 Dist Poles, Towers & Fixtures - Primary	920,613	920,613	1.000000
8	364 Dist Poles, Towers & Fixtures - Secondary	338,285	338,285	1.000000
9	364 Dist Poles, Towers & Fixtures - Lighting	118,951	118,951	1.000000
10	365 Dist Overhead Conductors & Devices - Primary	1,149,295	1,149,295	1.000000
11	365 Dist Overhead Conductors & Devices - Secondary	514,563	514,563	1.000000
12	365 Dist Overhead Conductors & Devices - IS Equipment	3,227	3,227	1.000000
13	366 Dist Underground Conduit - Primary	548,009	548,009	1.000000
14	366 Dist Underground Conduit - Secondary	0	0	-
15	367 Dist Underground Conductors & Devices - Primary	933,614	933,614	1.000000
16	367 Dist Underground Conductors & Devices - Secondary	544,776	544,776	1.000000
17	368 Dist Line Transformers - Secondary	1,379,693	1,379,693	1.000000
18	369 Dist Services - Overhead	192,590	192,590	1.000000
19	369 Dist Services - Underground	510,596	510,596	1.000000
20	370 Dist Meter Equipment	437,025	437,025	1.000000
21	370 DC Fast Charge	0	0	-
22	371 Dist Installations on Customers Premises	39,499	39,499	1.000000
23	373 Dist Street Light & Signal Systems - Primary	0	0	-
24	373 Dist Street Light & Signal Systems - Lighting	729,914	729,914	1.000000
25	Total Distribution	10,620,467	10,620,467	1.000000
26				
27				
28				
29				
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31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	General & Intangible Property			
2	389 General Land & Land Rights	17,451	16,991	0.973660
3	390 General Structures & Improvements	426,917	415,672	0.973660
4	391 General Office Furn & Equip	90,593	88,206	0.973660
5	392 General Transportation Equipment	80,005	77,898	0.973660
6	393 General Stores Equipment	8,912	8,677	0.973660
7	394 General Tools Shop & Garage Equip	112,657	109,689	0.973660
8	395 General Laboratory Equip	506	492	0.973660
9	396 General Power Operating Equip	21,044	20,490	0.973660
10	397 General Communication Equip -ECCR	119,426	116,281	0.973660
11	398 General Misc Equip	7,935	7,726	0.973660
12	389-399 General Equipment	0	0	-
13	301-303 Intangible Plant - Franchise	8,450	8,450	1.000000
14	301-303 Intangible Plant - Customer Connect	113,506	113,506	1.000000
15	301-303 Intangible Plant - Software & Other	388,791	378,550	0.973660
16	Total General & Intangible Property	1,396,192	1,362,628	0.975961
17				
18	Other Items			
19	101 Contra-EPIS OATT	(2,490)	0	-
20	114 Elect Plant Acquisiton Adj	20,325	20,325	1.000000
21	118 Other Utility Plant	0	0	-
22	Miscellaneous Other	(0)	(0)	0.973660
23	Miscellaneous Other	(2,005)	(2,005)	1.000000
24	Capital & Operating Leases	658,255	640,916	0.973660
25	ARO Assets	68,661	68,661	1.000000
26	Non-Utility Property	22,215	22,215	1.000000
27	Total Other Items	764,962	750,113	0.980589
28				
29	Total Electric Plant in Service	30,234,680	28,154,175	0.931188
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Accumulated Depreciation:			
2	Production Plant - Accum Depr			
3	Production Base	2,693,164	2,693,158	0.999998
4	Production Base ECRC	7,911	7,911	1.000000
5	Production Base ECRC	0	0	-
5	Production Intermediate	354,622	337,643	0.952120
6	Production Intermediate ECRC	0	0	-
7	Production Peaking	415,200	405,366	0.976316
8	Production Solar	152,772	152,771	0.999998
9	Production Solar CEC	73,469	73,469	1.000000
10	Total Production Plant - Accum Depr	3,697,138	3,670,319	0.992746
11				
12	Fossil Dismantlement			
13	Total FD - Production Base	137,058	137,058	1.000000
14	Total FD - Production Intermediate	22,826	21,733	0.952120
15	Total FD - Production Peaking	23,545	22,988	0.976316
16	Total FD - Production Solar	27,322	27,322	1.000000
17	Total Fossil Dismantlement Reserve	210,751	209,100	0.992167
18				
19	Transmission Plant - Accum Depr			
20	350 Trans Land & Land Rights	25,478	17,929	0.703692
21	351 Trans Energy Storage Equipment	0	0	-
22	352 Trans Structures & Improvements	15,541	10,936	0.703692
23	353 Trans Station Equip - Production Base	14,416	14,416	0.999998
24	353 Trans Station Equip - Production Intermediate	2,181	2,077	0.952120
25	353 Trans Station Equip - Production Peaking	2,670	2,607	0.976316
26	353 Trans Station Equip - Production Solar	1,968	1,968	0.999998
27	353 Trans Station Equip - Transmission	158,048	111,217	0.703692
28	353.2 Trans Energy Control Center	33,971	23,905	0.703692
29	354 Trans Towers & Fixtures	63,511	44,692	0.703692
30	355 Trans Poles & Fixtures	418,519	294,509	0.703692
31	356 Trans Overhead Conductors & Devices	5,451	5,451	1.000000
32	356 Trans Overhead Conductors & Devices - Transmission	121,949	85,815	0.703692
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

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 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	357 Trans Underground Conduit	9,481	6,671	0.703692
2	358 Trans Underground Conductors & Devices	29,357	20,658	0.703692
3	359 Trans Roads & Trails	3,998	2,813	0.703692
4	387 Battery Storage Power Line	0	0	-
5	Total Transmission Plant - Accum Depr	906,539	645,664	0.712229
6				
7	Distribution Plant - Accum Depr			
8	360 Dist Land and Land Rights - Primary	6,524	6,524	1.000000
9	361 Dist Structures & Improvements - Primary	19,128	19,128	1.000000
10	362 Dist Station Equipment - Primary	98,300	98,300	1.000000
11	362 Dist Station Equipment - IS Equipment	1,765	1,765	1.000000
12	363 Dist Energy Storage Equipment	4,553	4,553	1.000000
13	364 Dist Poles, Towers & Fixtures - Primary	317,040	317,040	1.000000
14	364 Dist Poles, Towers & Fixtures - Secondary	116,498	116,498	1.000000
15	364 Dist Poles, Towers & Fixtures - Lighting	40,971	40,971	1.000000
16	365 Dist Overhead Conductors & Devices - Primary	162,407	162,407	1.000000
17	365 Dist Overhead Conductors & Devices - Secondary	72,710	72,710	1.000000
18	365 Dist Overhead Conductors & Devices - IS Equipment	1,406	1,406	1.000000
19	366 Dist Underground Conduit - Primary	83,486	83,486	1.000000
20	366 Dist Underground Conduit - Secondary	0	0	-
21	367 Dist Underground Conductors & Devices - Primary	247,092	247,092	1.000000
22	367 Dist Underground Conductors & Devices - Secondary	144,185	144,185	1.000000
23	368 Dist Line Transformers - Secondary	306,215	306,215	1.000000
24	369 Dist Services - Overhead	(1,968)	(1,968)	1.000000
25	369 Dist Services - Underground	219,275	219,275	1.000000
26	370 Dist Meter Equipment	140,096	140,096	1.000000
27	370 DC Fast Charge	0	0	-
28	371 Dist Installations on Customers Premises	3,915	3,915	1.000000
29	373 Dist Street Light & Signal Systems - Primary	0	0	-
30	373 Dist Street Light & Signal Systems - Lighting	210,201	210,201	1.000000
31	Total Distribution Plant - Accum Depr	2,193,800	2,193,800	1.000000
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

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- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Total General - Accum Depr			
2	389 General Land & Land Rights	(1)	(1)	0.973660
3	390 General Structures & Improvements	102,177	99,486	0.973660
4	391 General Office Furn & Equip	47,489	46,238	0.973660
5	392 General Transportation Equipment	4,751	4,626	0.973660
6	393 General Stores Equipment	3,163	3,080	0.973660
7	394 General Tools Shop & Garage Equipment	77,099	75,068	0.973660
8	395 General Laboratory Equipment	(919)	(895)	0.973660
9	396 General Power Operating Equipment	14,288	13,912	0.973660
10	397 General Communication Equipment (ECCR)	67,223	65,452	0.973660
11	398 General Misc Equipment	5,006	4,874	0.973660
12	301-303 Intangible Plant - Franchise	5,835	5,835	1.000000
13	301-303 Intangible Plant - Customer Connect	27,334	27,334	1.000000
14	301-303 Intangible Plant - Software & Other (ECCR)	271,578	264,425	0.973660
15	Total General - Accum Depr	625,023	609,434	0.975058
16				
17	Other Items from Balance Sheet Not Included Above			
18	Accum Deprec - ARO	65,963	65,963	1.000000
19	Accum Deprec - Capital & Op Lease	349,008	349,008	1.000000
20	Accum Deprec - Acquisition Adj	7,252	7,252	1.000000
21	Accum Deprec - Non-Utility Plant	13,337	13,337	1.000000
22	Accum Deprec - OATT	(591)	0	-
23	Miscellaneous Other	2,928	2,928	1.000000
24	Miscellaneous Other	0	0	-
25	Total Other Items	437,897	438,488	1.001350
26				
27	Total Accumulated Depreciation	8,071,148	7,766,806	0.962292
28				
29	Net Plant In Service	22,163,532	20,387,370	0.919861
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

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- Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	CWIP			
3	Production Base	174,431	174,431	0.999998
4	Production Base - ECRC	2	2	0.999998
5	Production Intermediate	23,477	22,353	0.952120
6	Production Peaking	14,954	14,600	0.976316
7	Production Solar	1,865	1,865	0.999998
8	Production Solar SOBRA	1,226	1,226	0.999998
9	Production Solar CEC	441,944	441,944	1.000000
10	Production - Other Electric	0	0	-
11	Transmission	397,582	279,775	0.703692
12	Transmission - SPP	17,905	12,600	0.703692
13	Distribution	225,240	225,240	1.000000
14	Distribution - SPP	533,277	533,277	1.000000
15	Distribution Energy Storage	6,540	6,540	1.000000
16	Intangible	12,058	11,740	0.973660
17	General	14,492	14,110	0.973660
18	Vision Florida	1,181	1,181	1.000000
19	Non-utility	739	739	1.000000
20	Misc Other CWIP	(13,053)	(13,053)	1.000000
21	Total CWIP	1,853,860	1,728,569	0.932417
22				
23	Plant Held for Future Use			
24	Levy Lybasse Land	27,668	27,668	0.999998
25	Levy Rayonier Land	66,800	66,800	0.999998
26	Distribution	2,557	2,557	1.000000
27	Transmission	23,808	16,754	0.703692
28	Production Base	4,232	4,232	0.999998
29	Production Peaking	1,175	1,147	0.976316
30	General Plant	3,462	3,371	0.973660
31	Total Plant Held for Future Use	129,703	122,529	0.944691
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Working Capital			
2	Investment in Associated Companies	6,553	6,553	1.000000
3	Other Investments	1,363	1,363	1.000000
4	Special Funds	510,958	510,958	1.000000
5	Other Property & Investments	518,874	518,874	1.000000
6				
7	Cash	21,834	21,248	0.973149
8	Special Deposits	0	0	-
9	Short Term Investments	0	0	-
10	Notes Receivable	0	0	-
11	Customer Accounts Receivable	549,099	534,355	0.973149
12	Customer Accounts Receivable - Non Regulated	3,453	3,453	1.000000
13	Customer Accounts Receivable - CSS Retail	278	278	1.000000
14	Customer Accounts Receivable - Wholesale	41,043	0	-
15	Other Accounts Receivable	49,668	48,335	0.973149
16	Other Accounts Receivable - Franchise Tax	0	0	-
17	Accum Prov for Uncollectible Accts	(36,121)	(36,121)	1.000000
18	Accounts Rec from Associated Co	11,717	11,403	0.973149
19	Fuel Stock	112,485	112,484	0.999995
20	Fuel Stock - Diesel	96,569	94,574	0.979341
21	Other Materials & Supplies	394,602	367,782	0.932033
22	Other Materials & Supplies - Ammonia/Limestone/SO2	8,798	8,798	0.999995
23	Prepayments - Demand	65,502	65,502	0.999998
24	Prepayments - Solar	1,017	1,017	0.999998
25	Prepayments - Other	(0)	(0)	0.973149
26	Prepayments - Misc	10,759	10,028	0.932033
27	Interest Receivable	0	0	-
28	Rents Receivable	74	72	0.973149
29	Accrued Utility Revenues	122,821	122,821	1.000000
30	Misc. Current & Accrued Assets	0	0	-
31	Derivative Assets	17,162	17,162	1.000000
32	Derivative Instrument Assets - Hedge	0	0	-
33	Current & Accrued Assets	1,470,760	1,383,190	0.940459
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	Other Regulatory Assets	(14)	(13)	0.973149
3	COR Reg Asset	460,649	460,649	1.000000
4	Deferred Depreciation Reg Asset	17,812	17,812	1.000000
5	Reg Asset Derivative MTM Oil	18,570	18,570	1.000000
6	Non-AMI Meter Reg Asset	13,907	13,907	1.000000
7	ARO Reg Asset	30,261	30,261	1.000000
8	ECCR - Load Management Switches Reg Asset	(3,197)	(3,197)	1.000000
9	Extraordinary Property Loss - Wholesale Reg Asset	1,373	0	-
10	OPEB Medical and Life Re Asset	11,660	11,347	0.973149
11	Pension-Related Reg Assets	417,300	406,095	0.973149
12	Pension-Settlement Accounting	13,379	13,020	0.973149
13	Fuel - PPA Buyout Reg Asset	58,416	58,416	1.000000
14	CCR - PPA Buyout Reg Asset	0	0	1.000000
15	Closed Interest Rate Hedge Reg Asset	36,630	35,646	0.973149
16	Fuel - Deferred GPIF Reg Asset	0	0	-
17	Deferred CR3 Depreciation - Contra	(28,622)	(28,622)	1.000000
18	Deferred SPP	0	0	-
19	Current Portion of Reg Assets	0	0	-
20	Interest Rate SWAP Reg Asset	0	0	0.973149
21	Clause - Deferred Under-Recoveries	(3,057)	(3,057)	1.000000
22	CR South Reg Asset	0	0	-
23	Storm Capitalization Reg Asset - 2021 Settlement	25,241	25,241	1.000000
24	Dismantlement Reg Asset - 2021 Settlement	18,573	18,074	0.973149
25	Reg Asset - Pro Co Formation	525	525	1.000000
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Prelim Survey & Invest Charges	5,261	5,120	0.973149
2	Clearing Accounts	8	8	0.973149
3	Temporary Facilities	0	0	-
4	Misc. Deferred Debits	1,020	1,020	1.000000
5	Vison Florida - 2021 Settlement	2,521	2,521	1.000000
6	CR3 Dry Cask Storage Reg Asset	91,487	91,487	1.000000
7	Deferred Rate Case Expense	431	431	1.000000
8	Deferred Storm Costs	0	0	-
9	SECI Deferred Debit	3,129	0	-
10	Misc Work In Process	0	0	0.973149
11	Customer Connect O&M Deferral	68,075	68,075	1.000000
12	Deferred Workers Comp	8,929	8,689	0.973149
13	Deferred EVSC Pilot 2017 Settlement	691	691	1.000000
14	Deferred Project - Non-Regulated	1,869	1,869	1.000000
15	Straight Line Lease Deferred Dr	(5,183)	(5,044)	0.973149
16	Total Deferred Debits & Regulatory Assets	1,267,646	1,249,542	0.985719
17				
18				
19				
20				
21				
22	Total Working Capital Assets	3,257,280	3,151,606	0.967558
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

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 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	Other Regulatory Assets	(214,643)	(208,990)	0.973660
3	COR Reg Asset	(131,848)	(131,848)	1.000000
4	Deferred Depreciation Reg Asset	(9,199)	0	-
5	Non-AMI Meter Reg Asset	(14,606)	(14,214)	0.973149
6	ARO Reg Asset	(105,772)	(102,932)	0.973149
7	ECCR - Load Management Switches Reg Asset	(2,394)	(2,330)	0.973149
8	Extraordinary Property Loss - Wholesale Reg Asset	0	0	-
9	OPEB Medical and Life Re Asset	(159,712)	(159,712)	1.000000
10	Total Non-Current Liabilities	(638,174)	(620,025)	0.971561
11				
12				
13	Accounts Payable	(881,411)	(857,744)	0.973149
14	Accounts Payable - Emission Allowance	(20)	(20)	1.000000
15	Accounts Payable to Assoc. Co.	(168,253)	(163,735)	0.973149
16	Taxes Accrued	(124,784)	(121,434)	0.973149
17	Taxes Accrued -NC Property Tax	0	0	-
18	Interest Accrued	(93,079)	(90,580)	0.973149
19	Tax Collections Payable	(25,302)	(24,623)	0.973156
20	Misc. Current & Accrued Liabilities	(77,738)	(75,651)	0.973149
21	Misc. Current & Accrued Liabilities - Open Access Deposit	(8,775)	0	-
22	Misc. Current & Accrued Liabilities - Solar	(36)	(36)	0.999998
23	Oblig under Capital Leases	(50,159)	(48,838)	0.973660
24	Derivative Liability	0	0	-
25	Derivative Instrument Liab - Hedge	(18,570)	(18,570)	1.000000
26	Total Current & Accrued Liabilities	(1,448,127)	(1,401,231)	0.967616
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2				
3	Customer Advances for Construction	(27,147)	(26,418)	0.973149
4	FERC Interconnect Liability	(16,575)	(11,836)	0.714092
5	Other Deferred Credits	(11,000)	(10,705)	0.973149
6	FMPA	(21,062)	(21,062)	1.000000
7	Exec. Cash Balance Plan	(3,751)	(3,651)	0.973149
8	Reserve MGP Sites	(10,014)	(9,745)	0.973149
9	Long Term Service Agreement	(8,912)	(8,874)	0.995771
10	Pension Liability - Non Qualified	(322)	(313)	0.973149
11	Pole Attachments - Deferred Revenue	(0)	(0)	0.973149
12	Deferred SPP	(4,967)	(4,967)	1.000000
13	CR4&5 Reg Liability	(200,000)	(200,000)	1.000000
14	Deferred GPIF	(206)	(206)	1.000000
15	Deferred Property Gains & Losses	(2,780)	(2,780)	1.000000
16	Deferred PTCs	0	0	1.000000
17	NDT Qualified Unrealized Gains	(67,558)	(67,558)	1.000000
18	Reg Liability COR	(6,959)	(6,959)	1.000000
19	Deferred Clause Over-Recoveries	(103)	(103)	1.000000
20	DOE Reimbursement - Reg Liability 2021 Settlement	0	0	-
21	DSM Energy Efficiency	83	83	1.000000
22	Deferred Tax Saving Reg Liability	(2,231)	(2,231)	1.000000
23	Reg Liability MTM Fuel LT	0	0	-
24	Interest Rate Swap	(17,162)	(17,162)	1.000000
25	Total Deferred Credits & Regulatory Liabilities	(400,666)	(394,487)	0.984578
26				
27	Total Working Capital Liabilities	(2,486,968)	(2,415,743)	0.971361
28				
29	Total Working Capital	770,312	735,863	0.955279
30				
31	Total Rate Base	24,917,406	22,974,332	0.922019
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

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- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Electric Plant in Service:			
2	Production			
3	Production Base	6,817,432	6,640,384	0.974030
4	Production Base - ECRC	3,690	3,499	0.948062
5	Production Intermediate	567,457	525,677	0.926372
6	Production Intermediate - ECRC Anclote	0	0	-
7	Production Intermediate - ECRC	12,842	11,896	0.926372
8	Production Peaking	624,569	594,027	0.951099
9	Production Solar	1,478,525	1,453,093	0.982799
10	Production Solar - CEC	0	0	-
11	Total Production	9,504,516	9,228,576	0.970967
12				
13	Transmission			
14	350 Trans Land & Land Rights	182,593	131,543	0.720418
15	351 Trans Energy Storage Equipment	0	0	-
16	352 Trans Structures & Improvements	102,724	74,004	0.720418
17	353 Trans Station Equip - Production Base	78,420	76,383	0.974030
18	353 Trans Station Equip - Production Intermediate	2,479	2,297	0.926372
19	353 Trans Station Equip - Production Peak	17,886	17,011	0.951099
20	353 Trans Station Equip - Production Solar	57,216	55,730	0.974031
21	353 Trans Station Equip - Transmission	1,813,678	1,306,605	0.720418
22	353.2 Trans Energy Control Center	56,297	40,557	0.720418
23	354 Trans Towers & Fixtures	81,856	58,970	0.720418
24	355 Trans Poles & Fixtures	1,935,452	1,394,334	0.720418
25	356 Trans Overhead Conductors & Devices	957,163	689,557	0.720418
26	356 Radials (Re-assign from T to D)	44,918	44,918	1.000000
27	357 Trans Underground Conduit	41,631	29,992	0.720418
28	358 Trans Underground Conductors & Devices	88,389	63,677	0.720418
29	359 Trans Roads & Trails	49,873	35,929	0.720418
30	Total Transmission	5,510,574	4,021,509	0.729780
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Distribution			
2	360 Dist Land and Land Rights - Primary	133,326	133,326	1.000000
3	361 Dist Structures & Improvements - Primary	34,111	34,111	1.000000
4	362 Dist Station Equipment - Primary	1,474,282	1,474,282	1.000000
5	362 Dist Station Equipment - IS Equipment	0	0	-
6	363 Dist Energy Storage Equipment	12,640	12,640	1.000000
7	364 Dist Poles, Towers & Fixtures - Primary	539,294	539,294	1.000000
8	364 Dist Poles, Towers & Fixtures - Secondary	249,820	249,820	1.000000
9	364 Dist Poles, Towers & Fixtures - Lighting	112,113	112,113	1.000000
10	365 Dist Overhead Conductors & Devices - Primary	940,907	940,907	1.000000
11	365 Dist Overhead Conductors & Devices - Secondary	403,246	403,246	1.000000
12	365 Dist Overhead Conductors & Devices - IS Equipment	0	0	-
13	366 Dist Underground Conduit - Primary	536,245	536,245	1.000000
14	366 Dist Underground Conduit - Secondary	0	0	-
15	367 Dist Underground Conductors & Devices - Primary	917,865	917,865	1.000000
16	367 Dist Underground Conductors & Devices - Secondary	494,235	494,235	1.000000
17	368 Dist Line Transformers - Secondary	1,085,541	1,085,541	1.000000
18	369 Dist Services - Overhead	157,587	157,587	1.000000
19	369 Dist Services - Underground	510,118	510,118	1.000000
20	370 Dist Meter Equipment	357,196	352,802	0.987700
21	370 DC Fast Charge	7,688	7,593	0.987700
22	371 Dist Installations on Customers Premises	18,471	18,244	0.987700
23	373 Dist Street Light & Signal Systems - Primary	0	0	-
24	373 Dist Street Light & Signal Systems - Lighting	668,677	668,677	1.000000
25	Total Distribution	8,653,362	8,648,646	0.999455
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

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 Projected Test Year 2 Ended 12/31/2026
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 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	General & Intangible Property			
2	389 General Land & Land Rights	16,656	16,119	0.967790
3	390 General Structures & Improvements	302,360	292,621	0.967790
4	391 General Office Furn & Equip	98,269	95,104	0.967790
5	392 General Transportation Equipment	70,607	68,333	0.967790
6	393 General Stores Equipment	3,823	3,699	0.967790
7	394 General Tools Shop & Garage Equip	102,539	99,237	0.967790
8	395 General Laboratory Equip	506	489	0.967790
9	396 General Power Operating Equip	17,763	17,190	0.967790
10	397 General Communication Equip -ECCR	179,652	173,866	0.967790
11	398 General Misc Equip	9,223	8,926	0.967790
12	389-399 General Equipment	0	0	-
13	301-303 Intangible Plant - Franchise	8,450	8,450	1.000000
14	301-303 Intangible Plant - Customer Connect	90,224	90,224	1.000000
15	301-303 Intangible Plant - Software & Other	313,159	303,072	0.967790
16	Total General & Intangible Property	1,213,230	1,177,331	0.970410
17				
18	Other Items			
19	101 Contra-EPIS OATT	(2,490)	0	-
20	114 Elect Plant Acquisiton Adj	20,325	20,325	1.000000
21	118 Other Utility Plant	0	0	-
22	Miscellaneous Other	0	0	0.967790
23	Miscellaneous Other	(925)	(925)	1.000000
24	Capital & Operating Leases	684,850	662,791	0.967790
25	ARO Assets	66,105	66,105	1.000000
26	Non-Utility Property	27,632	27,632	1.000000
27	Total Other Items	795,497	775,928	0.975400
28				
29	Total Electric Plant in Service	25,677,180	23,851,989	0.928918
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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- Prior Year Ended 12/31/2024
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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Accumulated Depreciation:			
2	Production Plant - Accum Depr			
3	Production Base	2,227,804	2,169,948	0.974030
4	Production Base ECRC	686	669	0.974030
5	Production Base ECRC	779	739	0.948234
5	Production Intermediate	266,568	246,941	0.926372
6	Production Intermediate ECRC	0	0	-
7	Production Peaking	390,090	371,015	0.951099
8	Production Solar	86,981	84,722	0.974031
9	Production Solar CEC	9,845	9,845	1.000000
10	Total Production Plant - Accum Depr	2,982,753	2,883,878	0.966851
11				
12	Fossil Dismantlement			
13	Total FD - Production Base	119,764	116,654	0.974030
14	Total FD - Production Intermediate	20,400	18,898	0.926372
15	Total FD - Production Peaking	19,446	18,495	0.951099
16	Total FD - Production Solar	13,086	12,746	0.974031
17	Total Fossil Dismantlement Reserve	172,696	166,793	0.965818
18				
19	Transmission Plant - Accum Depr			
20	350 Trans Land & Land Rights	23,367	16,834	0.720418
21	351 Trans Energy Storage Equipment	0	0	-
22	352 Trans Structures & Improvements	12,037	8,672	0.720418
23	353 Trans Station Equip - Production Base	13,707	13,351	0.974030
24	353 Trans Station Equip - Production Intermediate	1,866	1,729	0.926372
25	353 Trans Station Equip - Production Peaking	1,716	1,632	0.951099
26	353 Trans Station Equip - Production Solar	1,258	1,225	0.974031
27	353 Trans Station Equip - Transmission	124,342	89,578	0.720418
28	353.2 Trans Energy Control Center	33,141	23,875	0.720418
29	354 Trans Towers & Fixtures	61,180	44,075	0.720418
30	355 Trans Poles & Fixtures	395,826	285,160	0.720418
31	356 Trans Overhead Conductors & Devices	5,047	5,047	1.000000
32	356 Trans Overhead Conductors & Devices - Transmission	133,496	96,173	0.720418
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

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Type of Data Shown:

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	357 Trans Underground Conduit	9,173	6,609	0.720418
2	358 Trans Underground Conductors & Devices	25,686	18,505	0.720418
3	359 Trans Roads & Trails	3,041	2,191	0.720418
4	Total Transmission Plant - Accum Depr	844,885	614,656	0.727503
5				
6				
7	Distribution Plant - Accum Depr			
8	360 Dist Land and Land Rights - Primary	4,050	4,050	1.000000
9	361 Dist Structures & Improvements - Primary	10,679	10,679	1.000000
10	362 Dist Station Equipment - Primary	133,791	133,791	1.000000
11	362 Dist Station Equipment - IS Equipment	305	305	1.000000
12	363 Dist Energy Storage Equipment	1,115	1,115	1.000000
13	364 Dist Poles, Towers & Fixtures - Primary	283,231	283,231	1.000000
14	364 Dist Poles, Towers & Fixtures - Secondary	131,203	131,203	1.000000
15	364 Dist Poles, Towers & Fixtures - Lighting	58,880	58,880	1.000000
16	365 Dist Overhead Conductors & Devices - Primary	177,792	177,792	1.000000
17	365 Dist Overhead Conductors & Devices - Secondary	76,197	76,197	1.000000
18	365 Dist Overhead Conductors & Devices - IS Equipment	321	321	1.000000
19	366 Dist Underground Conduit - Primary	82,766	82,766	1.000000
20	366 Dist Underground Conduit - Secondary	0	0	-
21	367 Dist Underground Conductors & Devices - Primary	234,125	234,125	1.000000
22	367 Dist Underground Conductors & Devices - Secondary	126,067	126,067	1.000000
23	368 Dist Line Transformers - Secondary	309,184	309,184	1.000000
24	369 Dist Services - Overhead	3,657	3,657	1.000000
25	369 Dist Services - Underground	198,138	198,138	1.000000
26	370 Dist Meter Equipment	93,891	92,736	0.987700
27	370 DC Fast Charge	58	57	0.987700
28	371 Dist Installations on Customers Premises	3,010	2,973	0.987700
29	373 Dist Street Light & Signal Systems - Primary	0	0	-
30	373 Dist Street Light & Signal Systems - Lighting	183,241	183,241	1.000000
31	Total Distribution Plant - Accum Depr	2,111,702	2,110,510	0.999435
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Total General - Accum Depr			
2	389 General Land & Land Rights	(0)	(0)	0.967790
3	390 General Structures & Improvements	87,264	84,453	0.967790
4	391 General Office Furn & Equip	35,715	34,564	0.967790
5	392 General Transportation Equipment	7,134	6,904	0.967790
6	393 General Stores Equipment	1,618	1,566	0.967790
7	394 General Tools Shop & Garage Equipment	48,321	46,764	0.967790
8	395 General Laboratory Equipment	(1,064)	(1,030)	0.967790
9	396 General Power Operating Equipment	9,158	8,863	0.967790
10	397 General Communication Equipment (ECCR)	47,023	45,509	0.967790
11	398 General Misc Equipment	3,625	3,508	0.967790
12	301-303 Intangible Plant - Franchise	5,272	5,272	1.000000
13	301-303 Intangible Plant - Customer Connect	9,288	9,288	1.000000
14	301-303 Intangible Plant - Software & Other (ECCR)	212,456	205,613	0.967790
15	Total General - Accum Depr	465,809	451,274	0.968797
16				
17	Other Items from Balance Sheet Not Included Above			
18	Accum Deprec - ARO	60,729	60,729	1.000000
19	Accum Deprec - Capital & Op Lease	350,198	350,198	1.000000
20	Accum Deprec - Acquisition Adj	7,692	7,692	1.000000
21	Accum Deprec - Non-Utility Plant	10,585	10,585	1.000000
22	Accum Deprec - OATT	(615)	0	-
23	Miscellaneous Other	2,798	2,798	1.000000
24	Miscellaneous Other	(19)	0	-
25	Total Other Items	431,367	432,001	1.000000
26				
27	Total Accumulated Depreciation	7,009,213	6,659,112	0.950051
28				
29	Net Plant In Service	18,667,967	17,192,876	0.920983
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	CWIP			
3	Production Base	136,307	132,767	0.974030
4	Production Base - ECRC	29	28	0.974030
5	Production Intermediate	6,713	6,219	0.926372
6	Production Peaking	33,848	32,193	0.951099
7	Production Solar	0	0	-
8	Production Solar SOBRA	287,769	280,296	0.974031
9	Production Solar CEC	0	0	-
10	Production - Other Electric	0	0	-
11	Transmission	621,138	447,479	0.720418
12	Transmission - SPP	34,086	34,086	1.000000
13	Distribution	254,230	254,230	1.000000
14	Distribution - SPP	341,789	341,789	1.000000
15	Distribution Energy Storage	0	0	-
16	Intangible	52,088	50,411	0.967790
17	General	114,081	110,406	0.967790
18	Vision Florida	0	0	-
19	Non-utility	727	727	1.000000
20	Misc Other CWIP	122	122	1.000000
21	Total CWIP	1,882,927	1,690,752	0.897938
22				
23	Plant Held for Future Use			
24	Levy Lybasse Land	27,668	26,949	0.974030
25	Levy Rayonier Land	61,662	60,060	0.974030
26	Distribution	2,557	2,557	1.000000
27	Transmission	23,808	17,152	0.720418
28	Production Base	4,169	4,060	0.974030
29	Production Peaking	1,175	1,117	0.951099
30	General Plant	3,492	3,379	0.967790
31	Total Plant Held for Future Use	124,531	115,276	0.925685
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Working Capital			
2	Investment in Associated Companies	6,657	6,657	1.000000
3	Other Investments	913	913	1.000000
4	Special Funds	701,407	701,407	1.000000
5	Other Property & Investments	708,977	708,977	1.000000
6				
7	Cash	41,427	39,970	0.964847
8	Special Deposits	0	0	-
9	Short Term Investments	0	0	-
10	Notes Receivable	0	0	-
11	Customer Accounts Receivable	507,307	489,474	0.964847
12	Customer Accounts Receivable - Non Regulated	2,125	2,125	1.000000
13	Customer Accounts Receivable - CSS Retail	171	171	1.000000
14	Customer Accounts Receivable - Wholesale	29,192	0	-
15	Other Accounts Receivable	56,489	54,503	0.964847
16	Other Accounts Receivable - Franchise Tax	0	0	-
17	Accum Prov for Uncollectible Accts	(32,236)	(32,236)	1.000000
18	Accounts Rec from Associated Co	33,403	32,229	0.964847
19	Fuel Stock	96,095	94,995	0.988552
20	Fuel Stock - Diesel	91,475	89,533	0.978761
21	Other Materials & Supplies	447,968	416,032	0.928709
22	Other Materials & Supplies - Ammonia/Limestone/SO2	9,290	9,281	0.999011
23	Prepayments - Demand	81,277	79,166	0.974030
24	Prepayments - Solar	201	196	0.974031
25	Prepayments - Other	9,189	8,866	0.964847
26	Prepayments - Misc	800	743	0.928709
27	Interest Receivable	0	0	-
28	Rents Receivable	119	115	0.964847
29	Accrued Utility Revenues	123,667	123,667	1.000000
30	Misc. Current & Accrued Assets	426	426	1.000000
31	Derivative Assets	36,657	36,657	1.000000
32	Derivative Instrument Assets - Hedge	2,644	2,644	1.000000
33	Current & Accrued Assets	1,537,686	1,448,556	0.942036
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	Other Regulatory Assets	(8)	(8)	0.964847
3	COR Reg Asset	460,649	460,649	1.000000
4	Deferred Depreciation Reg Asset	18,974	18,974	1.000000
5	Reg Asset Derivative MTM Oil	4,285	4,285	1.000000
6	Non-AMI Meter Reg Asset	26,545	26,545	1.000000
7	ARO Reg Asset	29,083	29,083	1.000000
8	ECCR - Load Management Switches Reg Asset	7,850	7,850	1.000000
9	Extraordinary Property Loss - Wholesale Reg Asset	1,342	0	-
10	OPEB Medical and Life Re Asset	12,158	11,730	0.964847
11	Pension-Related Reg Assets	319,887	308,642	0.964847
12	Pension-Settlement Accounting	9,572	9,236	0.964847
13	Fuel - PPA Buyout Reg Asset	71,519	71,519	1.000000
14	CCR - PPA Buyout Reg Asset	6,267	6,267	1.000000
15	Closed Interest Rate Hedge Reg Asset	51,230	49,429	0.964847
16	Fuel - Deferred GPIF Reg Asset	759	759	1.000000
17	Deferred CR3 Depreciation - Contra	(33,026)	(33,026)	1.000000
18	Deferred SPP	0	0	-
19	Current Portion of Reg Assets	(3,008)	(3,008)	1.000000
20	Interest Rate SWAP Reg Asset	1,919	1,852	0.964847
21	Clause - Deferred Under-Recoveries	982,877	982,877	1.000000
22	Reg Asset - EV Rebate C&I	175	169	0.964847
23	Storm Capitalization Reg Asset - 2021 Settlement	27,389	27,389	1.000000
24	Dismantlement Reg Asset - 2021 Settlement	22,396	21,609	0.964847
25	Reg Asset - Pro Co Formation	215	215	1.000000
26	Reg Asset - Customer Connect	23,718	23,718	1.000000
27	Storm Contra Equity ST	(801)	(772)	0.964847
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
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 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1	Prelim Survey & Invest Charges	4,573	4,412	0.964847
2	Clearing Accounts	(1,979)	(1,910)	0.964847
3	Temporary Facilities	108	105	0.964847
4	Misc. Deferred Debits	775	775	1.000000
5	Vison Florida - 2021 Settlement	1,021	1,021	1.000000
6	CR3 Dry Cask Storage Reg Asset	93,897	93,897	1.000000
7	Deferred Rate Case Expense	1,136	1,136	1.000000
8	Deferred Storm Costs	289,857	289,857	1.000000
9	SECI Deferred Debit	2,795	0	-
10	Misc Work In Process	25	24	0.964847
11	Customer Connect O&M Deferral	55,657	55,657	1.000000
12	Deferred Workers Comp	8,800	8,490	0.964847
13	Deferred EVSC Pilot 2017 Settlement	6,293	6,293	1.000000
14	Deferred Project - Non-Regulated	1,610	1,610	1.000000
15	Straight Line Lease Deferred Dr	(4,757)	(4,589)	0.964847
16	Total Deferred Debits & Regulatory Assets	2,501,777	2,482,760	0.992399
17				
18				
19				
20				
21				
22	Total Working Capital Assets	4,748,440	4,640,293	0.977225
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2	Other Regulatory Assets	(226,374)	(219,082)	0.967790
3	COR Reg Asset	(99,532)	(99,532)	1.000000
4	Deferred Depreciation Reg Asset	(7,182)	0	-
5	Non-AMI Meter Reg Asset	(14,433)	(13,925)	0.964847
6	ARO Reg Asset	(100,671)	(97,132)	0.964847
7	ECCR - Load Management Switches Reg Asset	(2,102)	(2,028)	0.964847
8	Extraordinary Property Loss - Wholesale Reg Asset	0	0	-
9	OPEB Medical and Life Re Asset	(325,624)	(325,624)	1.000000
10	Total Non-Current Liabilities	(775,917)	(757,324)	0.976037
11				
12				
13	Accounts Payable	(694,583)	(670,166)	0.964847
14	Accounts Payable to Assoc. Co.	(156,554)	(151,051)	0.964847
15	Taxes Accrued	(184,556)	(178,068)	0.964847
16	Taxes Accrued -NC Property Tax	(117)	0	-
17	Interest Accrued	(94,632)	(91,306)	0.964847
18	Tax Collections Payable	(30,622)	(29,546)	0.964847
19	Tax Collections Payable	(9)	(9)	1.000000
20	Misc. Current & Accrued Liabilities	(83,731)	(80,788)	0.964847
21	Misc. Current & Accrued Liabilities - Open Access Deposit	(7,645)	0	-
22	Misc. Current & Accrued Liabilities - Solar	(288)	(280)	0.974031
23	Oblig under Capital Leases	(63,664)	(61,613)	0.967790
24	Derivative Liability	(1,919)	(1,919)	1.000000
25	Derivative Instrument Liab - Hedge	(4,285)	(4,285)	1.000000
26	Total Current & Accrued Liabilities	(1,322,606)	(1,269,032)	0.959493
27				
28				
29				
30				
31				
32				
33				
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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- Projected Test Year 2 Ended 12/31/2026
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- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

(\$000)

Witness: Olivier

Line No.	(1) Description	(2) Total Company	(3) Total Jurisdictional	(4) Jurisdictional Factor
1				
2				
3	Customer Advances for Construction	(21,121)	(20,378)	0.964847
4	FERC Interconnect Liability	(27,824)	(20,315)	0.730130
5	Other Deferred Credits	(7,903)	(7,626)	0.964847
6	FMPA	(17,169)	(17,169)	1.000000
7	Exec. Cash Balance Plan	(3,617)	(3,490)	0.964847
8	Reserve MGP Sites	(9,720)	(9,379)	0.964847
9	Long Term Service Agreement	(4,535)	(4,404)	0.971030
10	ProCo Sales Tax Liability	(505)	(505)	1.000000
11	ProCo Sales Tax Liability	(260)	(187)	0.720418
12	Pole Attachments - Deferred Revenue	(1,555)	(1,501)	0.964847
13	Deferred SPP	(25,892)	(25,892)	1.000000
14	CR4&5 Reg Liability	(200,000)	(200,000)	1.000000
15	Deferred GPIF	(103)	(103)	1.000000
16	Deferred Property Gains & Losses	(5,819)	(5,819)	1.000000
17	Deferred PTCs	(8,292)	(8,292)	1.000000
18	NDT Qualified Unrealized Gains	(79,633)	(79,633)	1.000000
19	Reg Liability COR	(7,377)	(7,377)	1.000000
20	Deferred Clause Over-Recoveries	(9,616)	(9,616)	1.000000
21	DOE Reimbursement - Reg Liability 2021 Settlement	(104,023)	(104,023)	1.000000
22	DSM Energy Efficiency	57	57	1.000000
23	Deferred Tax Saving Reg Liability	(29,000)	(29,000)	1.000000
24	Reg Liability MTM Fuel LT	(2,644)	(2,644)	1.000000
25	Interest Rate Swap	(36,657)	(36,657)	1.000000
26	Deferred Interest - Hedge	(18,376)	(17,730)	0.964847
27	Total Deferred Credits & Regulatory Liabilities	(621,584)	(611,681)	0.984069
28				
29	Total Working Capital Liabilities	(2,720,108)	(2,638,037)	0.969828
30				
31	Total Working Capital	2,028,332	2,002,255	0.987144
32				
33	Total Rate Base	22,703,756	21,001,160	0.925008
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide 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 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
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- Historical Test Year Ended 12/31/2023

Duke Energy Florida, LLC

Docket No.: 20240025-EI

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2026	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2027	(9) 13 Month Average 12/31/2027
1	Bartow CC 341	STRUCTURES AND IMPROVEMENTS	4.35%	96,216	1,608	(438)	0	97,385	96,130
2	Bartow CC 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6.90%	45,924	740	(414)	0	46,250	45,778
3	Bartow CC 343	PRIME MOVERS - GENERAL	3.24%	439,384	8,658	(3,989)	0	444,053	438,107
4	Bartow CC 343.1	PRIME MOVERS - GENERAL	14.72%	95,956	0	0	0	95,956	95,956
5	Bartow CC 344	GENERATORS	3.52%	38,022	1,074	(4,413)	0	34,683	35,903
6	Bartow CC 345	ACCESSORY ELECTRIC EQUIPMENT	2.84%	42,017	695	(195)	0	42,517	41,977
7	Bartow CC 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.03%	35,360	1,451	(157)	0	36,654	35,396
8	Bartow CC Total			792,879	14,226	(9,607)	0	797,499	789,246
9									
10	Hines #1 341	STRUCTURES AND IMPROVEMENTS	3.31%	70,130	1,785	(246)	0	71,668	70,296
11	Hines #1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1.65%	20,008	510	(38)	0	20,481	20,072
12	Hines #1 343	PRIME MOVERS - GENERAL	5.78%	220,373	6,741	(1,208)	0	225,905	220,862
13	Hines #1 343.1	PRIME MOVERS - GENERAL	13.20%	92,253	0	0	0	92,253	92,253
14	Hines #1 344	GENERATORS	2.13%	50,126	1,272	(23)	0	51,374	50,321
15	Hines #1 345	ACCESSORY ELECTRIC EQUIPMENT	3.87%	62,637	1,817	(53)	0	64,401	62,936
16	Hines #1 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6.10%	11,830	294	(15)	0	12,109	11,870
17	Hines #1 Total			527,357	12,419	(1,583)	0	538,192	528,610
18									
19	Hines #2 341	STRUCTURES AND IMPROVEMENTS	0.96%	25,275	1,119	(23)	0	26,370	25,572
20	Hines #2 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.39%	14,199	734	(5)	0	14,928	14,399
21	Hines #2 343	PRIME MOVERS - GENERAL	5.55%	121,452	8,929	(1,879)	0	128,503	122,971
22	Hines #2 343.1	PRIME MOVERS - GENERAL	12.44%	71,138	0	0	0	71,138	71,138
23	Hines #2 344	GENERATORS	2.94%	41,317	2,160	(89)	0	43,388	41,867
24	Hines #2 345	ACCESSORY ELECTRIC EQUIPMENT	3.76%	21,006	1,100	(78)	0	22,029	21,270
25	Hines #2 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.52%	3,332	173	(3)	0	3,502	3,378
26	Hines #2 Total			297,719	14,215	(2,077)	0	309,857	300,594
27									
28	Hines #3 341	STRUCTURES AND IMPROVEMENTS	1.77%	12,912	567	(10)	0	13,469	13,054
29	Hines #3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-4.89%	17,194	755	(10)	0	17,939	17,385
30	Hines #3 343	PRIME MOVERS - GENERAL	5.80%	143,777	5,610	(110)	0	149,277	145,177
31	Hines #3 343.1	PRIME MOVERS - GENERAL	15.23%	15,094	0	0	0	15,094	15,094
32	Hines #3 344	GENERATORS	2.15%	62,531	2,739	(3)	0	65,268	63,240
33	Hines #3 345	ACCESSORY ELECTRIC EQUIPMENT	1.85%	26,671	1,171	(15)	0	27,827	26,967
34	Hines #3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.13%	3,077	80	(10)	0	3,147	3,088
35	Hines #3 Total			281,257	10,923	(158)	0	292,022	284,006
36									
37	Hines #4 341	STRUCTURES AND IMPROVEMENTS	1.98%	16,836	1,599	(24)	0	18,412	16,957
38	Hines #4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.30%	8,551	870	(13)	0	9,409	8,617
39	Hines #4 343	PRIME MOVERS - GENERAL	4.06%	165,843	15,790	(953)	0	180,681	166,675
40	Hines #4 343.1	PRIME MOVERS - GENERAL	12.37%	57,837	0	0	0	57,837	57,837
41	Hines #4 344	GENERATORS	2.90%	52,284	5,288	0	0	57,572	52,722
42	Hines #4 345	ACCESSORY ELECTRIC EQUIPMENT	2.62%	29,627	2,997	(3)	0	32,621	29,874
43	Hines #4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.46%	8,569	995	(254)	0	9,311	8,525
44	Hines #4 Total			339,548	27,540	(1,246)	0	365,842	341,206
45									
46	Hines Common	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.00%	1,020	0	(3)	0	1,017	1,019
47									
48	Citrus 341	STRUCTURES AND IMPROVEMENTS	2.69%	133,316	3,798	(95)	0	137,019	133,836
49	Citrus 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.00%	243,448	9,464	(51)	0	252,861	244,851
50	Citrus 343	PRIME MOVERS - GENERAL	3.22%	772,536	23,245	(446)	0	795,335	775,784
51	Citrus 343.1	PRIME MOVERS - GENERAL	9.18%	193,345	0	0	0	193,345	193,345
52	Citrus 344	GENERATORS	2.79%	16,356	559	(309)	0	16,606	16,285
53	Citrus 345	ACCESSORY ELECTRIC EQUIPMENT	2.85%	127,421	4,023	(19)	0	131,426	128,013
54	Citrus 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.36%	6,430	196	(35)	0	6,590	6,441
55	Citrus Total			1,492,853	41,284	(955)	0	1,533,183	1,498,556
56									
57	UF 341	STRUCTURES AND IMPROVEMENTS	5.75%	12,612	4,682	(2)	0	17,291	12,971
58	UF 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9.82%	7,007	3,235	(52)	0	10,190	7,230

FLORIDA PUBLIC SERVICE COMMISSION

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Duke Energy Florida, LLC

Docket No.: 20240025-EI

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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59	UF 343	PRIME MOVERS - GENERAL	22.88%	34,301	15,485	(45)	0	49,741	35,470
60	UF 344	GENERATORS	5.63%	5,874	2,975	(178)	0	8,671	6,014
61	UF 345	ACCESSORY ELECTRIC EQUIPMENT	6.38%	6,825	3,086	(2)	0	9,909	7,062
62	UF 346	MISCELLANEOUS POWER PLANT EQUIPMENT	8.03%	1,704	769	(4)	0	2,470	1,762
63	UF Total			68,324	30,233	(283)	0	98,274	70,508
64									
65	Osprey 341	STRUCTURES AND IMPROVEMENTS	1.99%	93,243	3,504	0	0	96,747	94,567
66	Osprey 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.25%	14,654	219	0	0	14,873	14,740
67	Osprey 343	PRIME MOVERS - GENERAL	2.88%	186,597	2,864	0	0	189,461	187,724
68	Osprey 343.1	PRIME MOVERS - GENERAL	7.09%	56,896	0	0	0	56,896	56,896
69	Osprey 344	GENERATORS	2.42%	33,472	527	0	0	33,999	33,679
70	Osprey 345	ACCESSORY ELECTRIC EQUIPMENT	2.02%	43,331	649	0	0	43,979	43,586
71	Osprey 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.86%	10,038	261	0	0	10,299	10,142
72	Osprey Total			438,230	8,024	0	0	446,254	441,333
73									
74	CR 311	STRUCTURES AND IMPROVEMENTS	3.86%	498,976	972	(190)	0	499,759	498,956
75	CR 312	BOILER PLANT EQUIPMENT	4.97%	1,756,153	3,063	(7,252)	0	1,751,964	1,752,762
76	CR 312 Rail Cars	BOILER PLANT EQUIPMENT	3.33%	2,912	0	(383)	0	2,529	2,721
77	CR 312 COR	BOILER PLANT EQUIPMENT	0.10%	1,713	0	0	0	1,713	1,713
78	CR 314	TURBOGENERATOR UNITS	5.17%	294,302	604	(621)	0	294,285	294,038
79	CR 315	ACCESSORY ELECTRIC EQUIPMENT	4.48%	177,970	325	(561)	0	177,735	177,715
80	CR 316	MISCELLANEOUS POWER PLANT EQUIPMENT	5.50%	39,350	71	(198)	0	39,223	39,257
81	CR 316 COR	MISCELLANEOUS POWER PLANT EQUIPMENT	0.05%	875	0	0	0	875	875
82	CR 316 Common	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	1,437	0	0	0	1,437	1,437
83	CR Other	OTHER COR	0.15%	75,147	30	(13)	0	75,164	75,153
84	CR Total			2,848,837	5,065	(9,218)	0	2,844,684	2,844,628
85									
86	Storage 348	BATTERY STORAGE	6.84%	24,056	0	0	0	24,056	24,056
87									
88	Other Production	MISCELLANEOUS POWER PLANT EQUIPMENT	5.50%	686	0	0	0	686	686
89	Misc. Production	MISCELLANEOUS PLANT	0.00%	1,446	0	0	0	1,446	1,446
90	Land Rights 310	STEAM PRODUCTION LAND	0.00%	4,300	0	0	0	4,300	4,300
91	Land Rights 340	OTHER PRODUCTION LAND	0.00%	38,799	0	(20)	0	38,779	38,789
92									
93	Total Production Base			7,157,311	163,931	(25,151)	0	7,296,091	7,168,982
94									
95	Anclote 311	STRUCTURES AND IMPROVEMENTS	0.89%	51,141	2,707	(418)	0	53,430	51,396
96	Anclote 312	BOILER PLANT EQUIPMENT	10.37%	250,023	13,543	(547)	0	263,019	252,071
97	Anclote 314	TURBOGENERATOR UNITS	7.65%	176,388	9,586	(674)	0	185,300	177,694
98	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	5.50%	43,019	2,337	(299)	0	45,056	43,270
99	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	5.53%	11,290	597	(45)	0	11,842	11,370
100	Anclote Total			531,860	28,769	(1,983)	0	558,647	535,800
101									
102	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	3.34%	15,547	733	(26)	0	16,254	15,848
103	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9.62%	6,971	352	(4)	0	7,319	7,119
104	Tiger Bay 343	PRIME MOVERS - GENERAL	6.47%	37,797	1,844	(111)	0	39,530	38,528
105	Tiger Bay 343.1	PRIME MOVERS - GENERAL	12.79%	23,464	0	0	0	23,464	23,464
106	Tiger Bay 344	GENERATORS	7.71%	13,394	675	0	0	14,069	13,682
107	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	8.10%	11,152	562	0	0	11,714	11,392
108	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.52%	2,145	109	(7)	0	2,247	2,188
109	Tiger Bay Total			110,469	4,275	(147)	0	114,597	112,222
110									
111	Total Production Intermediate			642,330	33,044	(2,130)	0	673,244	648,022
112									
113	Avon Park 341	STRUCTURES AND IMPROVEMENTS	0.00%	23	0	0	0	23	23
114									
115	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	7.52%	2,499	0	(1)	0	2,498	2,498
116	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5.77%	3,501	0	(21)	0	3,480	3,491

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

Duke Energy Florida, LLC

Docket No.: 20240025-EI

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2026	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2027	(9) 13 Month Average 12/31/2027
117	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	6.38%	12,140	0	(10)	0	12,130	12,135
118	Bartow CT U1&U3 344	GENERATORS	3.69%	469	0	0	0	469	469
119	Bartow CT U1&U3 344 COR	GENERATORS	0.07%	4,456	0	(62)	0	4,394	4,425
120	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	6.02%	3,972	0	(3)	0	3,970	3,971
121	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5.35%	306	0	0	0	306	306
122	Bartow CT U1&U3 Total			27,344	0	(97)	0	27,248	27,296
123									
124	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	3.31%	202	0	0	0	202	202
125	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4.02%	167	0	0	0	167	167
126	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	10.22%	13,228	0	0	0	13,228	13,228
127	Bartow CT U2&U4 344	GENERATORS	4.66%	2,434	0	0	0	2,434	2,434
128	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	5.20%	278	0	(5)	0	273	275
129	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6.11%	4,305	0	0	0	4,305	4,305
130	Bartow CT U2&U4 Total			20,614	0	(5)	0	20,609	20,611
131									
132	Bayboro 341	STRUCTURES AND IMPROVEMENTS	9.34%	2,000	0	0	0	2,000	2,000
133	Bayboro 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8.62%	1,919	0	0	0	1,919	1,919
134	Bayboro 343	PRIME MOVERS - GENERAL	1.45%	17,748	0	0	0	17,748	17,748
135	Bayboro 344	GENERATORS	8.66%	3,896	0	0	0	3,896	3,896
136	Bayboro 345	ACCESSORY ELECTRIC EQUIPMENT	8.79%	1,512	0	0	0	1,512	1,512
137	Bayboro 346	MISCELLANEOUS POWER PLANT EQUIPMENT	10.40%	573	0	(2)	0	571	572
138	Bayboro 346.2	MISCELLANEOUS POWER PLANT EQUIPMENT	10.40%	20	0	0	0	20	20
139	Bayboro Total			27,668	0	(2)	0	27,666	27,667
140									
141	Debary (New) 341	STRUCTURES AND IMPROVEMENTS	1.12%	7,817	184	(57)	0	7,944	7,802
142	Debary (New) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.02%	786	10	0	0	796	787
143	Debary (New) 342 COR	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.06%	5,760	0	(173)	0	5,587	5,673
144	Debary (New) 343	PRIME MOVERS - GENERAL	0.91%	79,326	27	(19)	0	79,333	79,318
145	Debary (New) 343.1	PRIME MOVERS - GENERAL	0.91%	(1,211)	0	0	0	(1,211)	(1,211)
146	Debary (New) 344	GENERATORS	0.86%	20,415	8	0	0	20,423	20,416
147	Debary (New) 345	ACCESSORY ELECTRIC EQUIPMENT	1.09%	7,899	7	(21)	0	7,885	7,889
148	Debary (New) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	-0.02%	1,169	1	(2)	0	1,169	1,168
149	Debary (New) Total			121,960	237	(272)	0	121,925	121,842
150									
151	Debary (Old) 341	STRUCTURES AND IMPROVEMENTS	4.46%	6,162	0	(24)	0	6,138	6,150
152	Debary (Old) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5.52%	10,241	0	(21)	0	10,220	10,231
153	Debary (Old) 343	PRIME MOVERS - GENERAL	0.00%	26,627	0	(13)	0	26,614	26,621
154	Debary (Old) 344	GENERATORS	0.12%	7,869	0	0	0	7,869	7,869
155	Debary (Old) 345	ACCESSORY ELECTRIC EQUIPMENT	5.16%	6,964	0	(22)	0	6,942	6,953
156	Debary (Old) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.15%	1,500	0	(4)	0	1,495	1,498
157	Debary (Old) Total			59,363	0	(85)	0	59,279	59,321
158									
159	Higgins 341	STRUCTURES AND IMPROVEMENTS	0.00%	0	0	0	0	0	0
160	Higgins 346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	0	0	0	0	0	0
161	Higgins Total			0	0	0	0	0	0
162									
163	Intercession City U1-U6 341	STRUCTURES AND IMPROVEMENTS	2.46%	6,927	72	(9)	0	6,990	6,928
164	Intercession City U1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6.60%	920	0	0	0	920	920
165	Intercession City U1-U6 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-5.58%	5,277	18	(75)	0	5,220	5,241
166	Intercession City U1-U6 343	PRIME MOVERS - GENERAL	5.78%	29,985	98	(659)	0	29,424	29,662
167	Intercession City U1-U6 344	GENERATORS	2.63%	5,639	16	(253)	0	5,402	5,514
168	Intercession City U1-U6 345	ACCESSORY ELECTRIC EQUIPMENT	5.23%	6,327	20	(37)	0	6,310	6,310
169	Intercession City U1-U6 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5.51%	1,912	6	(25)	0	1,893	1,900
170	Intercession City U1-U6 Total			56,986	230	(1,058)	0	56,158	56,475
171									
172	Intercession City U7-U10 341	STRUCTURES AND IMPROVEMENTS	1.83%	10,527	0	(2)	0	10,524	10,525
173	Intercession City U7-U10 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.52%	8,287	0	(0)	0	8,286	8,287
174	Intercession City U7-U10 343	PRIME MOVERS - GENERAL	3.05%	79,604	0	(352)	0	79,252	79,428

FLORIDA PUBLIC SERVICE COMMISSION

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Duke Energy Florida, LLC

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175	Intercession City U7-U10 343.1	PRIME MOVERS - GENERAL	3.05%	6,514	0	0	0	6,514	6,514
176	Intercession City U7-U10 344	GENERATORS	2.33%	18,607	0	0	0	18,607	18,607
177	Intercession City U7-U10 345	ACCESSORY ELECTRIC EQUIPMENT	3.46%	7,374	0	(1)	0	7,373	7,374
178	Intercession City U7-U10 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.27%	1,100	0	0	0	1,100	1,100
179	Intercession City U7-U10 Total			132,012	0	(356)	0	131,655	131,834
180									
181	Intercession City U11 341	STRUCTURES AND IMPROVEMENTS	0.93%	2,182	0	(2)	0	2,180	2,181
182	Intercession City U11 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1.02%	1,896	0	(47)	0	1,850	1,873
183	Intercession City U11 343	PRIME MOVERS - GENERAL	1.43%	25,937	0	(1)	0	25,937	25,937
184	Intercession City U11 344	GENERATORS	1.15%	4,306	0	0	0	4,306	4,306
185	Intercession City U11 345	ACCESSORY ELECTRIC EQUIPMENT	1.59%	4,923	0	(2)	0	4,921	4,922
186	Intercession City U11 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.44%	265	0	0	0	265	265
187	Intercession City U11 Total			39,510	0	(51)	0	39,459	39,485
188									
189	Intercession City U12 341	STRUCTURES AND IMPROVEMENTS	2.54%	2,075	119	0	0	2,194	2,115
190	Intercession City U12 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4.24%	5,864	447	(4)	0	6,307	6,010
191	Intercession City U12 343	PRIME MOVERS - GENERAL	2.20%	76,728	5,837	0	0	82,565	78,652
192	Intercession City U12 343.1	PRIME MOVERS - GENERAL	3.05%	377	0	0	0	377	377
193	Intercession City U12 344	GENERATORS	1.43%	19,717	1,467	(116)	0	21,067	20,142
194	Intercession City U12 345	ACCESSORY ELECTRIC EQUIPMENT	1.77%	11,000	786	(6)	0	11,781	11,256
195	Intercession City U12 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.79%	179	14	0	0	192	183
196	Intercession City U12 Total			115,940	8,670	(126)	0	124,484	118,735
197									
198	Intercession City C 346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	45	0	0	0	45	45
199									
200	Suwannee 341	STRUCTURES AND IMPROVEMENTS	3.29%	9,359	99	(13)	0	9,445	9,360
201	Suwannee 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.33%	7,722	11	0	0	7,733	7,723
202	Suwannee 343	PRIME MOVERS - GENERAL	4.20%	29,069	51	(320)	0	28,800	28,913
203	Suwannee 344	GENERATORS	4.29%	7,093	13	(132)	0	6,974	7,028
204	Suwannee 345	ACCESSORY ELECTRIC EQUIPMENT	3.52%	6,716	11	(0)	0	6,727	6,717
205	Suwannee 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.31%	2,289	4	(3)	0	2,290	2,288
206	Suwannee Total			62,248	190	(468)	0	61,970	62,029
207									
208	Total Production Peaking			663,713	9,328	(2,519)	0	670,521	665,362
209									
210	Columbia Solar 341	STRUCTURES AND IMPROVEMENTS	3.35%	8,691	0	0	0	8,691	8,691
211	Columbia Solar 344	GENERATORS	3.36%	87,197	0	0	0	87,197	87,197
212	Columbia Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.35%	8,985	0	0	0	8,985	8,985
213	Columbia Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.35%	11	0	0	0	11	11
214	Columbia Solar Total			104,883	0	0	0	104,883	104,883
215									
216	Hamilton Solar 341	STRUCTURES AND IMPROVEMENTS	3.14%	2,570	0	0	0	2,570	2,570
217	Hamilton Solar 344	GENERATORS	3.40%	96,885	0	0	0	96,885	96,885
218	Hamilton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.40%	10,732	0	0	0	10,732	10,732
219	Hamilton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.40%	1,214	414	0	0	1,628	1,245
220	Hamilton Solar Total			111,401	414	0	0	111,815	111,432
221									
222	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	3.36%	2,407	0	0	0	2,407	2,407
223	Debary Solar 344	GENERATORS	3.36%	74,034	0	0	0	74,034	74,034
224	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.36%	10,721	0	0	0	10,721	10,721
225	Debary Solar Total			87,162	0	0	0	87,162	87,162
226									
227	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	3.40%	6,242	0	0	0	6,242	6,242
228	Trenton Solar 344	GENERATORS	3.40%	75,345	0	0	0	75,345	75,345
229	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.40%	15,841	0	0	0	15,841	15,841
230	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.40%	65	0	0	0	65	65
231	Trenton Solar Total			97,493	0	0	0	97,493	97,493
232									

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233	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	3.39%	2,613	0	0	0	2,613	2,613
234	Lake Placid Solar 344	GENERATORS	3.39%	45,158	0	0	0	45,158	45,158
235	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.39%	11,604	0	0	0	11,604	11,604
236	Lake Placid Solar Total			59,375	0	0	0	59,375	59,375
237									
238	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	8,909	0	0	0	8,909	8,909
239	Charlie Creek Solar 344	GENERATORS	3.33%	73,197	0	0	0	73,197	73,197
240	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	15,970	0	0	0	15,970	15,970
241	Charlie Creek Solar Total			98,076	0	0	0	98,076	98,076
242									
243	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	6,932	0	0	0	6,932	6,932
244	Duette Solar 344	GENERATORS	3.33%	83,728	0	0	0	83,728	83,728
245	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	7,252	0	0	0	7,252	7,252
246	Duette Solar Total			97,912	0	0	0	97,912	97,912
247									
248	Santa Fe Solar 340	OTHER PRODUCTION LAND	3.33%	20	0	0	0	20	20
249	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	10,043	0	0	0	10,043	10,043
250	Santa Fe Solar 344	GENERATORS	3.33%	84,537	0	0	0	84,537	84,537
251	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	8,806	0	0	0	8,806	8,806
252	Santa Fe Solar Total			103,406	0	0	0	103,406	103,406
253									
254	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	8,845	0	0	0	8,845	8,845
255	Sandy Creek Solar 344	GENERATORS	3.33%	74,454	0	0	0	74,454	74,454
256	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	7,755	0	0	0	7,755	7,755
257	Sandy Creek Solar Total			91,055	0	0	0	91,055	91,055
258									
259	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	7,306	0	0	0	7,306	7,306
260	Twin Rivers Solar 344	GENERATORS	3.33%	67,788	0	0	0	67,788	67,788
261	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	19,089	0	0	0	19,089	19,089
262	Twin Rivers Solar Total			94,183	0	0	0	94,183	94,183
263									
264	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	20.77%	86	0	0	0	86	86
265	Osceola Solar 344	GENERATORS	3.33%	6,411	0	(4)	0	6,407	6,409
266	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	1,106	0	0	0	1,106	1,106
267	Osceola Solar Total			7,603	0	(4)	0	7,599	7,601
268									
269	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	3.80%	347	0	0	0	347	347
270	Perry Solar 344	GENERATORS	3.36%	9,271	0	0	0	9,271	9,271
271	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.36%	1,496	0	0	0	1,496	1,496
272	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.55%	15	0	0	0	15	15
273	Perry Solar Total			11,128	0	0	0	11,128	11,128
274									
275	St Pete Pier Solar 344	GENERATORS	3.39%	1,452	0	0	0	1,452	1,452
276	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.39%	94	0	0	0	94	94
277	St Pete Pier Solar Total			1,546	0	0	0	1,546	1,546
278									
279	Suwannee Solar 341	STRUCTURES AND IMPROVEMENTS	3.40%	60	0	0	0	60	60
280	Suwannee Solar 344	GENERATORS	3.39%	14,111	0	0	0	14,111	14,111
281	Suwannee Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.38%	2,544	0	0	0	2,544	2,544
282	Suwannee Solar Total			16,715	0	0	0	16,715	16,715
283									
284	Bay Trail Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	13,057	0	0	0	13,057	13,057
285	Bay Trail Solar 344	GENERATORS	3.33%	67,565	0	0	0	67,565	67,565
286	Bay Trail Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	26,988	0	0	0	26,988	26,988
287	Bay Trail Solar Total			107,611	0	0	0	107,611	107,611
288									
289	Fort Green Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	10,322	0	0	0	10,322	10,322
290	Fort Green Solar 344	GENERATORS	3.33%	86,882	0	0	0	86,882	86,882

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291	Fort Green Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	9,050	0	0	0	9,050	9,050
292	Fort Green Solar Total			106,254	0	0	0	106,254	106,254
293									
294	Solar Growth 344	GENERATORS	3.33%	2,048,305	456,318	0	0	2,504,623	2,263,301
295									
296	Total Production Solar			3,244,106	456,732	(4)	0	3,700,835	3,459,132
297									
298	Total Production Plant			11,707,459	663,035	(29,804)	0	12,340,690	11,941,499
299									
300	Land Rights 350	TRANSMISSION LAND	0.00%	86,325	0	(223)	0	86,102	86,213
301	Transmission 350.1	RIGHTS OF WAY	1.22%	161,348	3,096	(0)	0	164,444	162,800
302	Transmission 352	STRUCTURES AND IMPROVEMENTS	1.44%	103,433	0	0	0	103,433	103,433
303	Transmission 353.0	STATION EQUIPMENT	1.81%	2,530,860	103,511	(6,346)	0	2,628,024	2,552,143
304	Transmission 353.0 - COR	STATION EQUIPMENT	0.18%	(60,703)	0	(4,539)	0	(65,241)	(62,701)
305	Transmission 353.1	STATION EQUIPMENT	1.81%	85,342	0	0	0	85,342	85,342
306	Transmission 353.2	STATION EQUIPMENT - ENERGY CONTROL	1.14%	59,550	0	0	0	59,550	59,550
307	Transmission 353.2 Station Equipment	STATION EQUIPMENT - MAJOR EQUIPMENT	1.81%	48	0	0	0	48	48
308	Transmission 354	TOWERS AND FIXTURES	1.32%	81,444	0	0	0	81,444	81,444
309	Transmission 355	POLES AND FIXTURES	3.26%	3,059,850	335,966	(33,597)	0	3,362,219	3,189,626
310	Transmission 356	OVERHEAD CONDUCTORS AND DEVICES	1.88%	1,548,512	162,250	(16,225)	0	1,694,537	1,610,799
311	Transmission 356.1	OVERHEAD CONDUCTORS AND DEVICES	1.88%	0	0	0	0	0	0
312	Transmission 357	UNDERGROUND CONDUIT	1.17%	40,374	0	(279)	0	40,095	40,234
313	Transmission 358	UNDERGROUND CONDUCTORS AND DEVICES	1.99%	87,773	0	0	0	87,773	87,773
314	Transmission 359	ROADS AND TRAILS	0.93%	49,871	0	0	0	49,871	49,871
315	Total Transmission Plant			7,834,025	604,824	(61,209)	0	8,377,640	8,046,575
316									
317	Land Rights 360	DISTRIBUTION LAND	0.00%	57,103	0	(110)	0	56,994	57,049
318	Distribution 360	DISTRIBUTION LAND	1.38%	107,583	2,000	0	0	109,583	107,737
319	Distribution 361	STRUCTURES AND IMPROVEMENTS	1.42%	21,186	0	(1,853)	0	19,334	20,260
320	Distribution 362	STATION EQUIPMENT	1.80%	2,055,473	147,864	(20,338)	0	2,182,999	2,110,641
321	Distribution 363	ENERGY STORAGE EQUIPMENT	6.84%	84,990	0	0	0	84,990	84,990
322	Distribution 364	POLES, TOWERS AND FIXTURES	4.20%	1,734,478	101,074	(13,295)	0	1,822,256	1,773,465
323	Distribution 365	OVERHEAD CONDUCTORS AND DEVICES	2.73%	2,052,180	98,576	(13,379)	0	2,137,377	2,090,228
324	Distribution 365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY	2.73%	12,246	0	0	0	12,246	12,246
325	Distribution 366	UNDERGROUND CONDUIT	1.57%	582,993	29,028	(4,035)	0	607,986	594,292
326	Distribution 367	UNDERGROUND CONDUCTORS AND DEVICES	2.95%	1,584,248	88,398	(12,180)	0	1,660,467	1,618,413
327	Distribution 368	LINE TRANSFORMERS	2.89%	1,725,402	90,334	(11,264)	0	1,804,472	1,758,012
328	Distribution 369.1	SERVICES - UNDERGROUND	2.23%	531,760	16,791	(2,334)	0	546,218	538,800
329	Distribution 369.2	SERVICES - OVERHEAD	4.05%	220,600	24,011	(3,337)	0	241,273	229,442
330	Distribution 370	METERS	5.97%	16,535	0	(3,391)	0	13,143	15,186
331	Distribution 370.0	METERS	5.97%	83,408	24,397	0	0	107,805	93,111
332	Distribution 370.2	METERS - AMI	6.67%	390,745	18,548	0	0	409,292	399,891
333	Distribution 370.7	EV CHARGERS	2.05%	4,655	0	0	0	4,655	4,655
334	Distribution 370.2 AMI	AMI METERS	6.67%	215,358	29,549	0	0	244,907	226,270
335	Distribution 370.7 DCFC	EV CHARGERS - DC FAST CHARGERS	10.00%	15,964	11,484	0	0	27,448	21,706
336	Distribution 371	INSTALLATIONS ON CUSTOMERS' PREMISES	3.63%	10,668	0	(1,291)	0	9,378	10,023
337	Distribution 371.7	EV CHARGERS - L2 CHARGERS	9.92%	28,497	3,076	0	0	31,573	30,035
338	Distribution 373	STREET LIGHTING AND SIGNAL SYSTEMS	4.23%	796,276	63,000	(16,004)	0	843,273	820,350
339	Total Distribution Plant			12,332,349	748,128	(102,810)	0	12,977,667	12,616,801
340									
341	Land Rights 389	GENERAL LAND	0	17,451	0	(0)	0	17,450	17,450
342	General 390	STRUCTURES AND IMPROVEMENTS	2.97%	461,440	11,732	(3,848)	0	469,324	464,399
343	General 391	OFFICE FURNITURE AND EQUIPMENT	1.72%	96,167	8,050	(6,332)	0	97,886	93,621
344	General 392.1	PASSENGER CARS	0.32%	23,956	1,091	(340)	0	24,707	24,332
345	General 392.3	HEAVY TRUCKS	0.83%	12,982	469	(8)	0	13,442	13,212
346	General 392.4	SPECIAL TRUCKS	0.16%	23,007	978	(86)	0	23,898	23,452
347	General 392.5	TRAILERS	0.57%	24,685	1,013	(177)	0	25,522	25,103
348	General 393	STORES EQUIPMENT	1.72%	10,874	1,488	(166)	0	12,196	11,535

FLORIDA PUBLIC SERVICE COMMISSION

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Duke Energy Florida, LLC

Docket No.: 20240025-EI

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 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2026	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2027	(9) 13 Month Average 12/31/2027
349	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	1.72%	118,078	5,074	(1,298)	0	121,854	119,966
350	General 395	LABORATORY EQUIPMENT	1.72%	506	0	0	0	506	506
351	General 396	POWER OPERATED EQUIPMENT	12.86%	22,388	861	0	0	23,250	22,819
352	General 397	COMMUNICATION EQUIPMENT	1.72%	109,375	0	(6,701)	0	102,674	106,025
353	General 398	MISCELLANEOUS EQUIPMENT	1.72%	7,249	0	(458)	0	6,791	7,020
354	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	0.40%	8,450	0	0	0	8,450	8,450
355	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	2.40%	32,966	6,439	0	0	39,405	35,730
356	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	0.81%	90,913	173	0	0	91,086	90,999
357	Intangible Plant 301-303 - Software	SOFTWARE	2.40%	425,969	12,661	0	0	438,630	426,943
358	Total General & Intangible Plant			1,486,455	50,030	(19,413)	0	1,517,072	1,491,561
359									
360	Energy Storage 387	ENERGY STORAGE EQUIPMENT	6.84%	0	164,486	0	0	164,486	110,579
361	Total Energy Storage Plant			0	164,486	0	0	164,486	110,579
362									
363	Production			11,707,459	663,035	(29,804)	0	12,340,690	11,941,499
364	Transmission			7,834,025	604,824	(61,209)	0	8,377,640	8,046,575
365	Distribution			12,332,349	748,128	(102,810)	0	12,977,667	12,616,801
366	General			1,486,455	50,030	(19,413)	0	1,517,072	1,491,561
367	Energy Storage			0	164,486	0	0	164,486	110,579
368	Total Functionalized Plant			33,360,288	2,230,503	(213,236)	0	35,377,555	34,207,015
369									
370	Capital Lease 101	CAPITAL LEASES		235,782	0	0	0	235,782	235,782
371	Operating Leases 101	OPERATING LEASES		422,472	0	0	0	422,472	422,472
372	ARO 101	ARO		68,661	0	0	0	68,661	68,661
373	Contra OATT EPIS 101	CONTRA OATT EPIS		(2,490)	0	0	0	(2,490)	(2,490)
374	Other 101	OTHER PLANT		(2,005)	0	0	0	(2,005)	(2,005)
375	Total Other Plant			722,422	0	0	0	722,422	722,422
376									
377	Total Plant (101, 106, 118)			34,082,710	2,230,503	(213,236)	0	36,099,977	34,929,437

FLORIDA PUBLIC SERVICE COMMISSION

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1	Bartow CC 341	STRUCTURES AND IMPROVEMENTS	4.35%	94,798	1,856	(438)	0	96,216	94,796
2	Bartow CC 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6.90%	45,483	855	(414)	0	45,924	45,376
3	Bartow CC 343	PRIME MOVERS - GENERAL	3.24%	433,375	9,999	(3,989)	0	439,384	432,551
4	Bartow CC 343.1	PRIME MOVERS - GENERAL	14.72%	95,956	0	0	0	95,956	95,956
5	Bartow CC 344	GENERATORS	3.52%	41,237	1,198	(4,413)	0	38,022	39,162
6	Bartow CC 345	ACCESSORY ELECTRIC EQUIPMENT	2.84%	41,409	803	(195)	0	42,017	41,405
7	Bartow CC 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.03%	34,355	1,163	(157)	0	35,360	34,384
8	Bartow CC Total			786,613	15,873	(9,607)	0	792,879	783,632
9									
10	Hines #1 341	STRUCTURES AND IMPROVEMENTS	3.31%	68,943	1,432	(246)	0	70,130	69,404
11	Hines #1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1.65%	19,636	410	(38)	0	20,008	19,784
12	Hines #1 343	PRIME MOVERS - GENERAL	5.78%	216,172	5,409	(1,208)	0	220,373	217,771
13	Hines #1 343.1	PRIME MOVERS - GENERAL	13.20%	87,186	5,067	0	0	92,253	88,695
14	Hines #1 344	GENERATORS	2.13%	49,129	1,020	(23)	0	50,126	49,533
15	Hines #1 345	ACCESSORY ELECTRIC EQUIPMENT	3.87%	60,714	1,977	(53)	0	62,637	61,540
16	Hines #1 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6.10%	11,610	236	(15)	0	11,830	11,698
17	Hines #1 Total			513,389	15,551	(1,583)	0	527,357	518,425
18									
19	Hines #2 341	STRUCTURES AND IMPROVEMENTS	0.96%	25,075	223	(23)	0	25,275	25,121
20	Hines #2 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.39%	14,058	146	(5)	0	14,199	14,093
21	Hines #2 343	PRIME MOVERS - GENERAL	5.55%	121,559	1,773	(1,879)	0	121,452	121,068
22	Hines #2 343.1	PRIME MOVERS - GENERAL	12.44%	71,138	0	0	0	71,138	71,138
23	Hines #2 344	GENERATORS	2.94%	40,977	429	(89)	0	41,317	41,041
24	Hines #2 345	ACCESSORY ELECTRIC EQUIPMENT	3.76%	20,865	218	(78)	0	21,006	20,882
25	Hines #2 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.52%	3,301	34	(3)	0	3,332	3,308
26	Hines #2 Total			296,973	2,823	(2,077)	0	297,719	296,649
27									
28	Hines #3 341	STRUCTURES AND IMPROVEMENTS	1.77%	11,635	1,288	(10)	0	12,912	12,000
29	Hines #3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-4.89%	15,491	1,713	(10)	0	17,194	15,979
30	Hines #3 343	PRIME MOVERS - GENERAL	5.80%	131,154	12,733	(110)	0	143,777	134,761
31	Hines #3 343.1	PRIME MOVERS - GENERAL	15.23%	15,094	0	0	0	15,094	15,094
32	Hines #3 344	GENERATORS	2.15%	56,317	6,217	(3)	0	62,531	58,103
33	Hines #3 345	ACCESSORY ELECTRIC EQUIPMENT	1.85%	24,028	2,658	(15)	0	26,671	24,785
34	Hines #3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.13%	2,763	324	(10)	0	3,077	2,848
35	Hines #3 Total			256,482	24,933	(158)	0	281,257	263,570
36									
37	Hines #4 341	STRUCTURES AND IMPROVEMENTS	1.98%	16,132	727	(24)	0	16,836	16,176
38	Hines #4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.30%	8,213	351	(13)	0	8,551	8,233
39	Hines #4 343	PRIME MOVERS - GENERAL	4.06%	160,422	6,374	(953)	0	165,843	160,436
40	Hines #4 343.1	PRIME MOVERS - GENERAL	12.37%	57,837	0	0	0	57,837	57,837
41	Hines #4 344	GENERATORS	2.90%	50,149	2,135	0	0	52,284	50,313
42	Hines #4 345	ACCESSORY ELECTRIC EQUIPMENT	2.62%	28,420	1,210	(3)	0	29,627	28,512
43	Hines #4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.46%	8,422	402	(254)	0	8,569	8,326
44	Hines #4 Total			329,595	11,199	(1,246)	0	339,548	329,834
45									
46	Hines Common	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.00%	1,023	0	(3)	0	1,020	1,022
47									
48	Citrus 341	STRUCTURES AND IMPROVEMENTS	2.69%	130,466	2,945	(95)	0	133,316	131,028
49	Citrus 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.00%	233,383	10,116	(51)	0	243,448	235,652
50	Citrus 343	PRIME MOVERS - GENERAL	3.22%	755,075	17,907	(446)	0	772,536	758,550
51	Citrus 343.1	PRIME MOVERS - GENERAL	9.18%	187,798	55,473	(49,925)	0	193,345	188,225
52	Citrus 344	GENERATORS	2.79%	16,234	431	(309)	0	16,356	16,169
53	Citrus 345	ACCESSORY ELECTRIC EQUIPMENT	2.85%	124,341	3,099	(19)	0	127,421	124,971
54	Citrus 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.36%	6,313	151	(35)	0	6,430	6,327
55	Citrus Total			1,453,611	90,122	(50,880)	0	1,492,853	1,460,923
56									
57	UF 341	STRUCTURES AND IMPROVEMENTS	5.75%	11,379	1,234	(2)	0	12,612	11,813
58	UF 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9.82%	6,674	386	(52)	0	7,007	6,782

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59	UF 343	PRIME MOVERS - GENERAL	22.88%	32,500	1,846	(45)	0	34,301	33,122
60	UF 344	GENERATORS	5.63%	5,698	355	(178)	0	5,874	5,733
61	UF 345	ACCESSORY ELECTRIC EQUIPMENT	6.38%	6,459	368	(2)	0	6,825	6,587
62	UF 346	MISCELLANEOUS POWER PLANT EQUIPMENT	8.03%	1,616	92	(4)	0	1,704	1,647
63	UF Total			64,327	4,281	(283)	0	68,324	65,684
64									
65	Osprey 341	STRUCTURES AND IMPROVEMENTS	1.99%	91,903	1,341	0	0	93,243	92,518
66	Osprey 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.25%	14,598	56	0	0	14,654	14,624
67	Osprey 343	PRIME MOVERS - GENERAL	2.88%	185,870	727	0	0	186,597	186,202
68	Osprey 343.1	PRIME MOVERS - GENERAL	7.09%	56,896	0	0	0	56,896	56,896
69	Osprey 344	GENERATORS	2.42%	33,333	139	0	0	33,472	33,396
70	Osprey 345	ACCESSORY ELECTRIC EQUIPMENT	2.02%	43,166	165	0	0	43,331	43,241
71	Osprey 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.86%	9,983	55	0	0	10,038	10,003
72	Osprey Total			435,748	2,482	0	0	438,230	436,881
73									
74	CR 311	STRUCTURES AND IMPROVEMENTS	3.86%	496,045	3,121	(190)	0	498,976	496,367
75	CR 312	BOILER PLANT EQUIPMENT	4.97%	1,753,004	10,401	(7,252)	0	1,756,153	1,750,831
76	CR 312 Rail Cars	BOILER PLANT EQUIPMENT	3.33%	3,296	0	(383)	0	2,912	3,104
77	CR 312 COR	BOILER PLANT EQUIPMENT	0.10%	1,713	0	0	0	1,713	1,713
78	CR 314	TURBOGENERATOR UNITS	5.17%	292,858	2,065	(621)	0	294,302	292,838
79	CR 315	ACCESSORY ELECTRIC EQUIPMENT	4.48%	177,418	1,112	(561)	0	177,970	177,294
80	CR 316	MISCELLANEOUS POWER PLANT EQUIPMENT	5.50%	39,307	241	(198)	0	39,350	39,242
81	CR 316 COR	MISCELLANEOUS POWER PLANT EQUIPMENT	0.05%	875	0	0	0	875	875
82	CR 316 Common	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	1,437	0	0	0	1,437	1,437
83	CR Other	OTHER COR	0.15%	75,131	30	(13)	0	75,147	75,137
84	CR Total			2,841,084	16,971	(9,218)	0	2,848,837	2,838,839
85									
86	Storage 348	BATTERY STORAGE	6.84%	24,056	0	0	0	24,056	24,056
87									
88	Other Production	MISCELLANEOUS POWER PLANT EQUIPMENT	5.50%	686	0	0	0	686	686
89	Misc. Production	MISCELLANEOUS PLANT	0.00%	1,446	0	0	0	1,446	1,446
90	Land Rights 310	STEAM PRODUCTION LAND	0.00%	4,300	0	0	0	4,300	4,300
91	Land Rights 340	OTHER PRODUCTION LAND	0.00%	38,819	0	(20)	0	38,799	38,809
92									
93	Total Production Base			7,048,152	184,235	(75,076)	0	7,157,311	7,064,755
94									
95	Anclote 311	STRUCTURES AND IMPROVEMENTS	0.89%	50,230	1,330	(418)	0	51,141	50,508
96	Anclote 312	BOILER PLANT EQUIPMENT	10.37%	243,944	6,626	(547)	0	250,023	246,086
97	Anclote 314	TURBOGENERATOR UNITS	7.65%	172,372	4,689	(674)	0	176,388	173,745
98	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	5.50%	42,175	1,143	(299)	0	43,019	42,442
99	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	5.53%	11,043	292	(45)	0	11,290	11,127
100	Anclote Total			519,763	14,080	(1,983)	0	531,860	523,908
101									
102	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	3.34%	15,573	0	(26)	0	15,547	15,560
103	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9.62%	6,974	0	(4)	0	6,971	6,972
104	Tiger Bay 343	PRIME MOVERS - GENERAL	6.47%	37,909	0	(111)	0	37,797	37,853
105	Tiger Bay 343.1	PRIME MOVERS - GENERAL	12.79%	23,464	0	0	0	23,464	23,464
106	Tiger Bay 344	GENERATORS	7.71%	13,394	0	0	0	13,394	13,394
107	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	8.10%	11,152	0	0	0	11,152	11,152
108	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.52%	2,151	0	(7)	0	2,145	2,148
109	Tiger Bay Total			110,617	0	(147)	0	110,469	110,543
110									
111	Total Production Intermediate			630,380	14,080	(2,130)	0	642,330	634,451
112									
113	Avon Park 341	STRUCTURES AND IMPROVEMENTS	0.00%	23	0	0	0	23	23
114									
115	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	7.52%	2,480	20	(1)	0	2,499	2,481
116	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5.77%	3,487	35	(21)	0	3,501	3,480

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

Duke Energy Florida, LLC

Docket No.: 20240025-EI

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2025	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2026	(9) 13 Month Average 12/31/2026
117	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	6.38%	12,044	106	(10)	0	12,140	12,047
118	Bartow CT U1&U3 344	GENERATORS	3.69%	422	47	0	0	469	426
119	Bartow CT U1&U3 344 COR	GENERATORS	0.07%	4,518	0	(62)	0	4,456	4,487
120	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	6.02%	3,938	36	(3)	0	3,972	3,940
121	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5.35%	304	2	0	0	306	304
122	Bartow CT U1&U3 Total			27,194	247	(97)	0	27,344	27,164
123									
124	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	3.31%	202	0	0	0	202	202
125	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4.02%	167	0	0	0	167	167
126	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	10.22%	13,228	0	0	0	13,228	13,228
127	Bartow CT U2&U4 344	GENERATORS	4.66%	2,434	0	0	0	2,434	2,434
128	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	5.20%	283	0	(5)	0	278	280
129	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6.11%	4,305	0	0	0	4,305	4,305
130	Bartow CT U2&U4 Total			20,619	0	(5)	0	20,614	20,616
131									
132	Bayboro 341	STRUCTURES AND IMPROVEMENTS	9.34%	2,000	0	0	0	2,000	2,000
133	Bayboro 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8.62%	1,919	0	0	0	1,919	1,919
134	Bayboro 343	PRIME MOVERS - GENERAL	1.45%	17,748	0	0	0	17,748	17,748
135	Bayboro 344	GENERATORS	8.66%	3,896	0	0	0	3,896	3,896
136	Bayboro 345	ACCESSORY ELECTRIC EQUIPMENT	8.79%	1,512	0	0	0	1,512	1,512
137	Bayboro 346	MISCELLANEOUS POWER PLANT EQUIPMENT	10.40%	575	0	(2)	0	573	574
138	Bayboro 346.2	MISCELLANEOUS POWER PLANT EQUIPMENT	10.40%	20	0	0	0	20	20
139	Bayboro Total			27,670	0	(2)	0	27,668	27,669
140									
141	Debary (New) 341	STRUCTURES AND IMPROVEMENTS	1.12%	7,519	355	(57)	0	7,817	7,535
142	Debary (New) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.02%	576	209	0	0	786	613
143	Debary (New) 342 COR	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.06%	5,933	0	(173)	0	5,760	5,847
144	Debary (New) 343	PRIME MOVERS - GENERAL	0.91%	77,096	2,248	(19)	0	79,326	77,494
145	Debary (New) 343.1	PRIME MOVERS - GENERAL	0.91%	3,349	0	(4,561)	0	(1,211)	1,991
146	Debary (New) 344	GENERATORS	0.86%	19,834	581	0	0	20,415	19,939
147	Debary (New) 345	ACCESSORY ELECTRIC EQUIPMENT	1.09%	7,716	204	(21)	0	7,899	7,742
148	Debary (New) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	-0.02%	1,136	34	(2)	0	1,169	1,142
149	Debary (New) Total			123,160	3,631	(4,832)	0	121,960	122,303
150									
151	Debary (Old) 341	STRUCTURES AND IMPROVEMENTS	4.46%	6,186	0	(24)	0	6,162	6,174
152	Debary (Old) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5.52%	10,262	0	(21)	0	10,241	10,252
153	Debary (Old) 343	PRIME MOVERS - GENERAL	0.00%	26,641	0	(13)	0	26,627	26,634
154	Debary (Old) 344	GENERATORS	0.12%	7,869	0	0	0	7,869	7,869
155	Debary (Old) 345	ACCESSORY ELECTRIC EQUIPMENT	5.16%	6,986	0	(22)	0	6,964	6,975
156	Debary (Old) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.15%	1,504	0	(4)	0	1,500	1,502
157	Debary (Old) Total			59,448	0	(85)	0	59,363	59,405
158									
159	Higgins 341	STRUCTURES AND IMPROVEMENTS	0.00%	0	0	0	0	0	0
160	Higgins 346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	0	0	0	0	0	0
161	Higgins Total			0	0	0	0	0	0
162									
163	Intercession City U1-U6 341	STRUCTURES AND IMPROVEMENTS	2.46%	6,857	79	(9)	0	6,927	6,858
164	Intercession City U1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6.60%	920	0	0	0	920	920
165	Intercession City U1-U6 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-5.58%	5,333	18	(75)	0	5,277	5,297
166	Intercession City U1-U6 343	PRIME MOVERS - GENERAL	5.78%	30,545	99	(659)	0	29,985	30,223
167	Intercession City U1-U6 344	GENERATORS	2.63%	5,877	16	(253)	0	5,639	5,751
168	Intercession City U1-U6 345	ACCESSORY ELECTRIC EQUIPMENT	5.23%	6,345	20	(37)	0	6,328	6,328
169	Intercession City U1-U6 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5.51%	1,931	6	(25)	0	1,912	1,919
170	Intercession City U1-U6 Total			57,807	237	(1,058)	0	56,986	57,296
171									
172	Intercession City U7-U10 341	STRUCTURES AND IMPROVEMENTS	1.83%	10,457	73	(2)	0	10,527	10,461
173	Intercession City U7-U10 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.52%	8,230	57	(0)	0	8,287	8,234
174	Intercession City U7-U10 343	PRIME MOVERS - GENERAL	3.05%	79,394	562	(352)	0	79,604	79,261

FLORIDA PUBLIC SERVICE COMMISSION

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Duke Energy Florida, LLC

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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175	Intercession City U7-U10 343.1	PRIME MOVERS - GENERAL	3.05%	8,297	0	(1,783)	0	6,514	8,160
176	Intercession City U7-U10 344	GENERATORS	2.33%	18,479	128	0	0	18,607	18,489
177	Intercession City U7-U10 345	ACCESSORY ELECTRIC EQUIPMENT	3.46%	7,325	51	(1)	0	7,374	7,328
178	Intercession City U7-U10 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.27%	1,092	8	0	0	1,100	1,092
179	Intercession City U7-U10 Total			133,273	879	(2,139)	0	132,012	133,025
180									
181	Intercession City U11 341	STRUCTURES AND IMPROVEMENTS	0.93%	2,121	63	(2)	0	2,182	2,136
182	Intercession City U11 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1.02%	1,884	60	(47)	0	1,896	1,875
183	Intercession City U11 343	PRIME MOVERS - GENERAL	1.43%	25,196	743	(1)	0	25,937	25,383
184	Intercession City U11 344	GENERATORS	1.15%	4,183	123	0	0	4,306	4,214
185	Intercession City U11 345	ACCESSORY ELECTRIC EQUIPMENT	1.59%	4,784	141	(2)	0	4,923	4,819
186	Intercession City U11 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.44%	257	8	0	0	265	259
187	Intercession City U11 Total			38,425	1,137	(51)	0	39,510	38,688
188									
189	Intercession City U12 341	STRUCTURES AND IMPROVEMENTS	2.54%	1,967	108	0	0	2,075	1,984
190	Intercession City U12 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4.24%	5,560	308	(4)	0	5,864	5,605
191	Intercession City U12 343	PRIME MOVERS - GENERAL	2.20%	72,707	4,021	0	0	76,728	73,325
192	Intercession City U12 343.1	PRIME MOVERS - GENERAL	3.05%	(1,605)	1,981	0	0	377	(1,452)
193	Intercession City U12 344	GENERATORS	1.43%	18,823	1,010	(116)	0	19,717	18,920
194	Intercession City U12 345	ACCESSORY ELECTRIC EQUIPMENT	1.77%	10,464	542	(6)	0	11,000	10,544
195	Intercession City U12 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.79%	169	9	0	0	179	171
196	Intercession City U12 Total			108,086	7,980	(126)	0	115,940	109,098
197									
198	Intercession City C 346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	45	0	0	0	45	45
199									
200	Suwannee 341	STRUCTURES AND IMPROVEMENTS	3.29%	7,593	1,778	(13)	0	9,359	8,645
201	Suwannee 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.33%	7,583	139	0	0	7,722	7,660
202	Suwannee 343	PRIME MOVERS - GENERAL	4.20%	28,763	626	(320)	0	29,069	28,949
203	Suwannee 344	GENERATORS	4.29%	7,067	158	(132)	0	7,093	7,088
204	Suwannee 345	ACCESSORY ELECTRIC EQUIPMENT	3.52%	6,577	139	(0)	0	6,716	6,654
205	Suwannee 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.31%	2,247	45	(3)	0	2,289	2,271
206	Suwannee Total			59,830	2,885	(468)	0	62,248	61,266
207									
208	Total Production Peaking			655,580	16,996	(8,863)	0	663,713	656,599
209									
210	Columbia Solar 341	STRUCTURES AND IMPROVEMENTS	3.35%	8,691	0	0	0	8,691	8,691
211	Columbia Solar 344	GENERATORS	3.36%	87,197	0	0	0	87,197	87,197
212	Columbia Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.35%	8,985	0	0	0	8,985	8,985
213	Columbia Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.35%	11	0	0	0	11	11
214	Columbia Solar Total			104,883	0	0	0	104,883	104,883
215									
216	Hamilton Solar 341	STRUCTURES AND IMPROVEMENTS	3.14%	2,570	0	0	0	2,570	2,570
217	Hamilton Solar 344	GENERATORS	3.40%	96,885	0	0	0	96,885	96,885
218	Hamilton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.40%	10,732	0	0	0	10,732	10,732
219	Hamilton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.40%	799	414	0	0	1,214	831
220	Hamilton Solar Total			110,986	414	0	0	111,401	111,018
221									
222	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	3.36%	2,407	0	0	0	2,407	2,407
223	Debary Solar 344	GENERATORS	3.36%	74,034	0	0	0	74,034	74,034
224	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.36%	10,721	0	0	0	10,721	10,721
225	Debary Solar Total			87,162	0	0	0	87,162	87,162
226									
227	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	3.40%	6,242	0	0	0	6,242	6,242
228	Trenton Solar 344	GENERATORS	3.40%	75,345	0	0	0	75,345	75,345
229	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.40%	15,841	0	0	0	15,841	15,841
230	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.40%	65	0	0	0	65	65
231	Trenton Solar Total			97,493	0	0	0	97,493	97,493
232									

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233	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	3.39%	2,613	0	0	0	2,613	2,613
234	Lake Placid Solar 344	GENERATORS	3.39%	45,158	0	0	0	45,158	45,158
235	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.39%	11,604	0	0	0	11,604	11,604
236	Lake Placid Solar Total			59,375	0	0	0	59,375	59,375
237									
238	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	8,909	0	0	0	8,909	8,909
239	Charlie Creek Solar 344	GENERATORS	3.33%	73,197	0	0	0	73,197	73,197
240	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	15,970	0	0	0	15,970	15,970
241	Charlie Creek Solar Total			98,076	0	0	0	98,076	98,076
242									
243	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	6,932	0	0	0	6,932	6,932
244	Duette Solar 344	GENERATORS	3.33%	83,728	0	0	0	83,728	83,728
245	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	7,252	0	0	0	7,252	7,252
246	Duette Solar Total			97,912	0	0	0	97,912	97,912
247									
248	Santa Fe Solar 340	OTHER PRODUCTION LAND	3.33%	20	0	0	0	20	20
249	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	10,043	0	0	0	10,043	10,043
250	Santa Fe Solar 344	GENERATORS	3.33%	84,537	0	0	0	84,537	84,537
251	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	8,806	0	0	0	8,806	8,806
252	Santa Fe Solar Total			103,406	0	0	0	103,406	103,406
253									
254	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	8,845	0	0	0	8,845	8,845
255	Sandy Creek Solar 344	GENERATORS	3.33%	74,454	0	0	0	74,454	74,454
256	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	7,755	0	0	0	7,755	7,755
257	Sandy Creek Solar Total			91,055	0	0	0	91,055	91,055
258									
259	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	7,306	0	0	0	7,306	7,306
260	Twin Rivers Solar 344	GENERATORS	3.33%	67,788	0	0	0	67,788	67,788
261	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	19,089	0	0	0	19,089	19,089
262	Twin Rivers Solar Total			94,183	0	0	0	94,183	94,183
263									
264	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	20.77%	86	0	0	0	86	86
265	Osceola Solar 344	GENERATORS	3.33%	6,415	0	(4)	0	6,411	6,413
266	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	1,106	0	0	0	1,106	1,106
267	Osceola Solar Total			7,607	0	(4)	0	7,603	7,605
268									
269	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	3.80%	347	0	0	0	347	347
270	Perry Solar 344	GENERATORS	3.36%	9,271	0	0	0	9,271	9,271
271	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.36%	1,496	0	0	0	1,496	1,496
272	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.55%	15	0	0	0	15	15
273	Perry Solar Total			11,128	0	0	0	11,128	11,128
274									
275	St Pete Pier Solar 344	GENERATORS	3.39%	1,452	0	0	0	1,452	1,452
276	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.39%	94	0	0	0	94	94
277	St Pete Pier Solar Total			1,546	0	0	0	1,546	1,546
278									
279	Suwannee Solar 341	STRUCTURES AND IMPROVEMENTS	3.40%	60	0	0	0	60	60
280	Suwannee Solar 344	GENERATORS	3.39%	14,111	0	0	0	14,111	14,111
281	Suwannee Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.38%	2,544	0	0	0	2,544	2,544
282	Suwannee Solar Total			16,715	0	0	0	16,715	16,715
283									
284	Bay Trail Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	13,057	0	0	0	13,057	13,057
285	Bay Trail Solar 344	GENERATORS	3.33%	67,565	0	0	0	67,565	67,565
286	Bay Trail Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	26,988	0	0	0	26,988	26,988
287	Bay Trail Solar Total			107,611	0	0	0	107,611	107,611
288									
289	Fort Green Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	10,322	0	0	0	10,322	10,322
290	Fort Green Solar 344	GENERATORS	3.33%	86,882	0	0	0	86,882	86,882

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291	Fort Green Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	9,050	0	0	0	9,050	9,050
292	Fort Green Solar Total			106,254	0	0	0	106,254	106,254
293									
294	Solar Growth 344	GENERATORS	3.33%	1,590,123	458,182	0	0	2,048,305	1,805,997
295									
296	Total Production Solar			2,785,514	458,596	(4)	0	3,244,106	3,001,418
297									
298	Total Production Plant			11,119,626	673,907	(86,073)	0	11,707,459	11,357,223
299									
300	Land Rights 350	TRANSMISSION LAND	0.00%	86,548	0	(223)	0	86,325	86,437
301	Transmission 350.1	RIGHTS OF WAY	1.22%	142,827	18,521	(0)	0	161,348	153,453
302	Transmission 352	STRUCTURES AND IMPROVEMENTS	1.44%	103,433	0	0	0	103,433	103,433
303	Transmission 353.0	STATION EQUIPMENT	1.81%	2,465,364	71,842	(6,346)	0	2,530,860	2,489,027
304	Transmission 353.0 - COR	STATION EQUIPMENT	0.18%	(54,754)	0	(5,948)	0	(60,703)	(57,343)
305	Transmission 353.1	STATION EQUIPMENT	1.81%	85,342	0	0	0	85,342	85,342
306	Transmission 353.2	STATION EQUIPMENT - ENERGY CONTROL	1.14%	59,550	0	0	0	59,550	59,550
307	Transmission 353.2 Station Equipment	STATION EQUIPMENT - MAJOR EQUIPMENT	1.81%	48	0	0	0	48	48
308	Transmission 354	TOWERS AND FIXTURES	1.32%	81,444	0	0	0	81,444	81,444
309	Transmission 355	POLES AND FIXTURES	3.26%	2,750,501	343,721	(34,372)	0	3,059,850	2,904,403
310	Transmission 356	OVERHEAD CONDUCTORS AND DEVICES	1.88%	1,400,281	164,701	(16,470)	0	1,548,512	1,473,985
311	Transmission 356.1	OVERHEAD CONDUCTORS AND DEVICES	1.88%	0	0	0	0	0	0
312	Transmission 357	UNDERGROUND CONDUIT	1.17%	40,652	0	(279)	0	40,374	40,513
313	Transmission 358	UNDERGROUND CONDUCTORS AND DEVICES	1.99%	87,773	0	0	0	87,773	87,773
314	Transmission 359	ROADS AND TRAILS	0.93%	49,871	0	0	0	49,871	49,871
315	Total Transmission Plant			7,298,879	598,785	(63,639)	0	7,834,025	7,557,935
316									
317	Land Rights 360	DISTRIBUTION LAND	0.00%	57,213	0	(110)	0	57,103	57,158
318	Distribution 360	DISTRIBUTION LAND	1.38%	103,583	4,000	0	0	107,583	103,891
319	Distribution 361	STRUCTURES AND IMPROVEMENTS	1.42%	23,039	0	(1,853)	0	21,186	22,113
320	Distribution 362	STATION EQUIPMENT	1.80%	1,926,836	149,350	(20,714)	0	2,055,473	1,981,615
321	Distribution 363	ENERGY STORAGE EQUIPMENT	6.84%	84,990	0	0	0	84,990	84,990
322	Distribution 364	POLES, TOWERS AND FIXTURES	4.20%	1,604,657	150,592	(20,772)	0	1,734,478	1,645,697
323	Distribution 365	OVERHEAD CONDUCTORS AND DEVICES	2.73%	1,918,483	155,201	(21,504)	0	2,052,180	1,959,158
324	Distribution 365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY	2.73%	12,246	0	0	0	12,246	12,246
325	Distribution 366	UNDERGROUND CONDUIT	1.57%	559,822	26,912	(3,741)	0	582,993	570,398
326	Distribution 367	UNDERGROUND CONDUCTORS AND DEVICES	2.95%	1,514,141	81,399	(11,292)	0	1,584,248	1,546,078
327	Distribution 368	LINE TRANSFORMERS	2.89%	1,609,515	134,277	(18,390)	0	1,725,402	1,644,053
328	Distribution 369.1	SERVICES - UNDERGROUND	2.23%	517,656	16,382	(2,277)	0	531,760	524,524
329	Distribution 369.2	SERVICES - OVERHEAD	4.05%	202,136	21,445	(2,981)	0	220,600	210,133
330	Distribution 370	METERS	5.97%	19,805	0	(3,271)	0	16,535	18,493
331	Distribution 370.0	METERS	5.97%	59,878	23,530	0	0	83,408	69,316
332	Distribution 370.2	METERS - AMI	6.67%	373,067	17,678	0	0	390,745	381,791
333	Distribution 370.7	EV CHARGERS	2.05%	4,655	0	0	0	4,655	4,655
334	Distribution 370.2 AMI	AMI METERS	6.67%	174,216	41,142	0	0	215,358	189,358
335	Distribution 370.7 DCFC	EV CHARGERS - DC FAST CHARGERS	10.00%	6,852	9,112	0	0	15,964	11,408
336	Distribution 371	INSTALLATIONS ON CUSTOMERS' PREMISES	3.63%	11,959	0	(1,291)	0	10,668	11,314
337	Distribution 371.7	EV CHARGERS - L2 CHARGERS	9.92%	25,896	2,601	0	0	28,497	27,196
338	Distribution 373	STREET LIGHTING AND SIGNAL SYSTEMS	4.23%	750,520	61,760	(16,004)	0	796,276	773,963
339	Total Distribution Plant			11,561,166	895,381	(124,198)	0	12,332,349	11,849,548
340									
341	Land Rights 389	GENERAL LAND	0	17,451	0	(0)	0	17,451	17,451
342	General 390	STRUCTURES AND IMPROVEMENTS	2.97%	451,909	13,380	(3,848)	0	461,440	454,543
343	General 391	OFFICE FURNITURE AND EQUIPMENT	1.72%	94,449	8,050	(6,332)	0	96,167	91,902
344	General 392.1	PASSENGER CARS	0.32%	23,185	1,111	(340)	0	23,956	23,571
345	General 392.3	HEAVY TRUCKS	0.83%	12,513	477	(8)	0	12,982	12,747
346	General 392.4	SPECIAL TRUCKS	0.16%	22,097	996	(86)	0	23,007	22,552
347	General 392.5	TRAILERS	0.57%	23,829	1,032	(177)	0	24,685	24,257
348	General 393	STORES EQUIPMENT	1.72%	9,552	1,488	(166)	0	10,874	10,213

FLORIDA PUBLIC SERVICE COMMISSION

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Duke Energy Florida, LLC

Docket No.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
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 Prior Year Ended 12/31/2024
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(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2025	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2026	(9) 13 Month Average 12/31/2026
349	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	1.72%	114,424	4,952	(1,298)	0	118,078	116,251
350	General 395	LABORATORY EQUIPMENT	1.72%	506	0	0	0	506	506
351	General 396	POWER OPERATED EQUIPMENT	12.86%	21,511	877	0	0	22,388	21,949
352	General 397	COMMUNICATION EQUIPMENT	1.72%	116,076	0	(6,701)	0	109,375	112,725
353	General 398	MISCELLANEOUS EQUIPMENT	1.72%	7,706	0	(458)	0	7,249	7,477
354	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	0.40%	8,450	0	0	0	8,450	8,450
355	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	2.40%	26,527	6,439	0	0	32,966	29,291
356	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	0.81%	90,741	173	0	0	90,913	90,827
357	Intangible Plant 301-303 - Software	SOFTWARE	2.40%	407,649	18,319	0	0	425,969	409,059
358	Total General & Intangible Plant			1,448,575	57,294	(19,413)	0	1,486,455	1,453,771
359									
360	Energy Storage 387	ENERGY STORAGE EQUIPMENT	6.84%	0	0	0	0	0	0
361	Total Energy Storage Plant			0	0	0	0	0	0
362									
363	Production			11,119,626	673,907	(86,073)	0	11,707,459	11,357,223
364	Transmission			7,298,879	598,785	(63,639)	0	7,834,025	7,557,935
365	Distribution			11,561,166	895,381	(124,198)	0	12,332,349	11,849,548
366	General			1,448,575	57,294	(19,413)	0	1,486,455	1,453,771
367	Energy Storage			0	0	0	0	0	0
368	Total Functionalized Plant			31,428,246	2,225,366	(293,324)	0	33,360,288	32,218,477
369									
370	Capital Lease 101	CAPITAL LEASES		235,782	0	0	0	235,782	235,782
371	Operating Leases 101	OPERATING LEASES		422,472	0	0	0	422,472	422,472
372	ARO 101	ARO		68,661	0	0	0	68,661	68,661
373	Contra OATT EPIS 101	CONTRA OATT EPIS		(2,490)	0	0	0	(2,490)	(2,490)
374	Other 101	OTHER PLANT		(2,005)	0	0	0	(2,005)	(2,005)
375	Total Other Plant			722,422	0	0	0	722,422	722,422
376									
377	Total Plant (101, 106, 118)			32,150,667	2,225,366	(293,324)	0	34,082,710	32,940,899

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1	Bartow CC 341	STRUCTURES AND IMPROVEMENTS	4.35%	93,720	1,516	(438)	0	94,798	93,638
2	Bartow CC 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6.90%	45,199	698	(414)	0	45,483	45,056
3	Bartow CC 343	PRIME MOVERS - GENERAL	3.24%	429,197	8,167	(3,989)	0	433,375	427,942
4	Bartow CC 343.1	PRIME MOVERS - GENERAL	14.72%	95,956	0	0	0	95,956	95,956
5	Bartow CC 344	GENERATORS	3.52%	44,532	1,118	(4,413)	0	41,237	42,423
6	Bartow CC 345	ACCESSORY ELECTRIC EQUIPMENT	2.84%	40,948	655	(195)	0	41,409	40,910
7	Bartow CC 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.03%	32,984	1,529	(157)	0	34,355	33,028
8	Bartow CC Total			782,537	13,683	(9,607)	0	786,613	778,953
9									
10	Hines #1 341	STRUCTURES AND IMPROVEMENTS	3.31%	68,494	695	(246)	0	68,943	68,552
11	Hines #1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1.65%	19,475	199	(38)	0	19,636	19,508
12	Hines #1 343	PRIME MOVERS - GENERAL	5.78%	214,755	2,625	(1,208)	0	216,172	214,834
13	Hines #1 343.1	PRIME MOVERS - GENERAL	13.20%	91,644	0	(4,458)	0	87,186	90,442
14	Hines #1 344	GENERATORS	2.13%	48,658	495	(23)	0	49,129	48,775
15	Hines #1 345	ACCESSORY ELECTRIC EQUIPMENT	3.87%	59,828	939	(53)	0	60,714	60,059
16	Hines #1 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6.10%	11,510	115	(15)	0	11,610	11,532
17	Hines #1 Total			514,363	5,067	(6,041)	0	513,389	513,702
18									
19	Hines #2 341	STRUCTURES AND IMPROVEMENTS	0.96%	21,326	3,773	(23)	0	25,075	22,711
20	Hines #2 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.39%	12,990	1,073	(5)	0	14,058	13,371
21	Hines #2 343	PRIME MOVERS - GENERAL	5.55%	110,382	13,055	(1,879)	0	121,559	114,104
22	Hines #2 343.1	PRIME MOVERS - GENERAL	12.44%	66,185	4,953	0	0	71,138	67,520
23	Hines #2 344	GENERATORS	2.94%	37,908	3,159	(89)	0	40,977	38,991
24	Hines #2 345	ACCESSORY ELECTRIC EQUIPMENT	3.76%	19,334	1,609	(78)	0	20,865	19,869
25	Hines #2 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.52%	3,052	252	(3)	0	3,301	3,141
26	Hines #2 Total			271,176	27,874	(2,077)	0	296,973	279,706
27									
28	Hines #3 341	STRUCTURES AND IMPROVEMENTS	1.77%	11,336	309	(10)	0	11,635	11,355
29	Hines #3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-4.89%	15,089	412	(10)	0	15,491	15,116
30	Hines #3 343	PRIME MOVERS - GENERAL	5.80%	128,204	3,060	(110)	0	131,154	128,384
31	Hines #3 343.1	PRIME MOVERS - GENERAL	15.23%	15,094	0	0	0	15,094	15,094
32	Hines #3 344	GENERATORS	2.15%	54,826	1,494	(3)	0	56,317	54,939
33	Hines #3 345	ACCESSORY ELECTRIC EQUIPMENT	1.85%	23,404	639	(15)	0	24,028	23,446
34	Hines #3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.13%	2,666	106	(10)	0	2,763	2,669
35	Hines #3 Total			250,619	6,020	(158)	0	256,482	251,004
36									
37	Hines #4 341	STRUCTURES AND IMPROVEMENTS	1.98%	15,100	1,056	(24)	0	16,132	15,342
38	Hines #4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.30%	7,788	438	(13)	0	8,213	7,900
39	Hines #4 343	PRIME MOVERS - GENERAL	4.06%	153,429	7,946	(953)	0	160,422	155,097
40	Hines #4 343.1	PRIME MOVERS - GENERAL	12.37%	57,837	0	0	0	57,837	57,837
41	Hines #4 344	GENERATORS	2.90%	47,488	2,661	0	0	50,149	48,206
42	Hines #4 345	ACCESSORY ELECTRIC EQUIPMENT	2.62%	26,915	1,508	(3)	0	28,420	27,321
43	Hines #4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.46%	8,174	501	(254)	0	8,422	8,183
44	Hines #4 Total			316,731	14,111	(1,246)	0	329,595	319,886
45									
46	Hines Common	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.00%	1,027	0	(3)	0	1,023	1,025
47									
48	Citrus 341	STRUCTURES AND IMPROVEMENTS	2.69%	128,196	2,365	(95)	0	130,466	128,608
49	Citrus 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.00%	221,420	12,014	(51)	0	233,383	223,962
50	Citrus 343	PRIME MOVERS - GENERAL	3.22%	741,298	14,224	(446)	0	755,075	743,832
51	Citrus 343.1	PRIME MOVERS - GENERAL	9.18%	183,281	45,171	(40,654)	0	187,798	184,671
52	Citrus 344	GENERATORS	2.79%	16,201	342	(309)	0	16,234	16,113
53	Citrus 345	ACCESSORY ELECTRIC EQUIPMENT	2.85%	121,898	2,462	(19)	0	124,341	122,366
54	Citrus 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.36%	6,229	120	(35)	0	6,313	6,234
55	Citrus Total			1,418,521	76,698	(41,608)	0	1,453,611	1,425,786
56									
57	UF 341	STRUCTURES AND IMPROVEMENTS	5.75%	11,194	187	(2)	0	11,379	11,236
58	UF 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9.82%	6,655	71	(52)	0	6,674	6,655

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Duke Energy Florida, LLC

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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59	UF 343	PRIME MOVERS - GENERAL	22.88%	32,207	338	(45)	0	32,500	32,306
60	UF 344	GENERATORS	5.63%	5,812	65	(178)	0	5,698	5,746
61	UF 345	ACCESSORY ELECTRIC EQUIPMENT	6.38%	6,394	67	(2)	0	6,459	6,417
62	UF 346	MISCELLANEOUS POWER PLANT EQUIPMENT	8.03%	1,603	17	(4)	0	1,616	1,608
63	UF Total			63,865	745	(283)	0	64,327	63,967
64									
65	Osprey 341	STRUCTURES AND IMPROVEMENTS	1.99%	90,272	1,631	0	0	91,903	90,844
66	Osprey 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.25%	14,540	58	0	0	14,598	14,561
67	Osprey 343	PRIME MOVERS - GENERAL	2.88%	185,112	758	0	0	185,870	185,377
68	Osprey 343.1	PRIME MOVERS - GENERAL	7.09%	58,678	0	(1,783)	0	56,896	58,541
69	Osprey 344	GENERATORS	2.42%	33,185	148	0	0	33,333	33,236
70	Osprey 345	ACCESSORY ELECTRIC EQUIPMENT	2.02%	42,994	172	0	0	43,166	43,054
71	Osprey 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.86%	9,901	82	0	0	9,983	9,920
72	Osprey Total			434,683	2,848	(1,783)	0	435,748	435,534
73									
74	CR 311	STRUCTURES AND IMPROVEMENTS	3.86%	491,943	4,291	(190)	0	496,045	493,624
75	CR 312	BOILER PLANT EQUIPMENT	4.97%	1,748,396	11,860	(7,252)	0	1,753,004	1,748,987
76	CR 312 Rail Cars	BOILER PLANT EQUIPMENT	3.33%	3,679	0	(383)	0	3,296	3,488
77	CR 312 COR	BOILER PLANT EQUIPMENT	0.10%	1,713	0	0	0	1,713	1,713
78	CR 314	TURBOGENERATOR UNITS	5.17%	291,183	2,296	(621)	0	292,858	291,669
79	CR 315	ACCESSORY ELECTRIC EQUIPMENT	4.48%	176,742	1,237	(561)	0	177,418	176,891
80	CR 316	MISCELLANEOUS POWER PLANT EQUIPMENT	5.50%	39,237	268	(198)	0	39,307	39,231
81	CR 316 COR	MISCELLANEOUS POWER PLANT EQUIPMENT	0.05%	875	0	0	0	875	875
82	CR 316 Common	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	1,437	0	0	0	1,437	1,437
83	CR Other	OTHER COR	0.15%	75,114	30	(13)	0	75,131	75,120
84	CR Total			2,830,319	19,983	(9,218)	0	2,841,084	2,833,034
85									
86	Storage 348	BATTERY STORAGE	6.84%	24,056	0	0	0	24,056	24,056
87									
88	Other Production	MISCELLANEOUS POWER PLANT EQUIPMENT	5.50%	686	0	0	0	686	686
89	Misc. Production	MISCELLANEOUS PLANT	0.00%	1,446	0	0	0	1,446	1,446
90	Land Rights 310	STEAM PRODUCTION LAND	0.00%	4,300	0	0	0	4,300	4,300
91	Land Rights 340	OTHER PRODUCTION LAND	0.00%	38,840	0	(20)	0	38,819	38,830
92									
93	Total Production Base			6,953,168	167,029	(72,045)	0	7,048,152	6,971,913
94									
95	Anclote 311	STRUCTURES AND IMPROVEMENTS	0.89%	47,598	3,050	(418)	0	50,230	48,693
96	Anclote 312	BOILER PLANT EQUIPMENT	10.37%	232,566	11,925	(547)	0	243,944	236,856
97	Anclote 314	TURBOGENERATOR UNITS	7.65%	164,605	8,440	(674)	0	172,372	167,498
98	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	5.50%	40,416	2,058	(299)	0	42,175	41,054
99	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	5.53%	10,562	526	(45)	0	11,043	10,741
100	Anclote Total			495,747	25,999	(1,983)	0	519,763	504,842
101									
102	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	3.34%	12,007	3,592	(26)	0	15,573	13,475
103	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9.62%	5,652	1,326	(4)	0	6,974	6,128
104	Tiger Bay 343	PRIME MOVERS - GENERAL	6.47%	31,071	6,950	(111)	0	37,909	33,522
105	Tiger Bay 343.1	PRIME MOVERS - GENERAL	12.79%	23,464	0	0	0	23,464	23,464
106	Tiger Bay 344	GENERATORS	7.71%	10,850	2,544	0	0	13,394	11,768
107	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	8.10%	9,034	2,118	0	0	11,152	9,798
108	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.52%	1,745	413	(7)	0	2,151	1,891
109	Tiger Bay Total			93,822	16,942	(147)	0	110,617	100,046
110									
111	Total Production Intermediate			589,570	42,941	(2,130)	0	630,380	604,888
112									
113	Avon Park 341	STRUCTURES AND IMPROVEMENTS	0.00%	23	0	0	0	23	23
114									
115	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	7.52%	2,429	52	(1)	0	2,480	2,440
116	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5.77%	3,418	91	(21)	0	3,487	3,427

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117	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	6.38%	11,778	277	(10)	0	12,044	11,834
118	Bartow CT U1&U3 344	GENERATORS	3.69%	299	123	0	0	422	326
119	Bartow CT U1&U3 344 COR	GENERATORS	0.07%	4,580	0	(62)	0	4,518	4,549
120	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	6.02%	3,846	95	(3)	0	3,938	3,866
121	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5.35%	298	6	0	0	304	300
122	Bartow CT U1&U3 Total			26,648	643	(97)	0	27,194	26,741
123									
124	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	3.31%	202	0	0	0	202	202
125	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4.02%	167	0	0	0	167	167
126	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	10.22%	13,228	0	0	0	13,228	13,228
127	Bartow CT U2&U4 344	GENERATORS	4.66%	2,434	0	0	0	2,434	2,434
128	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	5.20%	288	0	(5)	0	283	285
129	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6.11%	4,305	0	0	0	4,305	4,305
130	Bartow CT U2&U4 Total			20,624	0	(5)	0	20,619	20,622
131									
132	Bayboro 341	STRUCTURES AND IMPROVEMENTS	9.34%	2,000	0	0	0	2,000	2,000
133	Bayboro 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8.62%	1,919	0	0	0	1,919	1,919
134	Bayboro 343	PRIME MOVERS - GENERAL	1.45%	17,748	0	0	0	17,748	17,748
135	Bayboro 344	GENERATORS	8.66%	3,896	0	0	0	3,896	3,896
136	Bayboro 345	ACCESSORY ELECTRIC EQUIPMENT	8.79%	1,512	0	0	0	1,512	1,512
137	Bayboro 346	MISCELLANEOUS POWER PLANT EQUIPMENT	10.40%	577	0	(2)	0	575	576
138	Bayboro 346.2	MISCELLANEOUS POWER PLANT EQUIPMENT	10.40%	20	0	0	0	20	20
139	Bayboro Total			27,672	0	(2)	0	27,670	27,671
140									
141	Debary (New) 341	STRUCTURES AND IMPROVEMENTS	1.12%	7,383	193	(57)	0	7,519	7,369
142	Debary (New) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.02%	568	9	0	0	576	608
143	Debary (New) 342 COR	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.06%	6,106	0	(173)	0	5,933	5,620
144	Debary (New) 343	PRIME MOVERS - GENERAL	0.91%	77,093	22	(19)	0	77,096	77,085
145	Debary (New) 343.1	PRIME MOVERS - GENERAL	0.91%	3,349	0	0	0	3,349	3,349
146	Debary (New) 344	GENERATORS	0.86%	19,827	7	0	0	19,834	19,828
147	Debary (New) 345	ACCESSORY ELECTRIC EQUIPMENT	1.09%	7,731	6	(21)	0	7,716	7,721
148	Debary (New) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	-0.02%	1,137	1	(2)	0	1,136	1,136
149	Debary (New) Total			123,195	237	(272)	0	123,160	123,077
150									
151	Debary (Old) 341	STRUCTURES AND IMPROVEMENTS	4.46%	6,210	0	(24)	0	6,186	6,198
152	Debary (Old) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5.52%	10,283	0	(21)	0	10,262	10,272
153	Debary (Old) 343	PRIME MOVERS - GENERAL	0.00%	26,654	0	(13)	0	26,641	26,647
154	Debary (Old) 344	GENERATORS	0.12%	7,869	0	0	0	7,869	7,869
155	Debary (Old) 345	ACCESSORY ELECTRIC EQUIPMENT	5.16%	7,008	0	(22)	0	6,986	6,997
156	Debary (Old) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.15%	1,509	0	(4)	0	1,504	1,507
157	Debary (Old) Total			59,532	0	(85)	0	59,448	59,490
158									
159	Higgins 341	STRUCTURES AND IMPROVEMENTS	0.00%	0	0	0	0	0	0
160	Higgins 346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	0	0	0	0	0	0
161	Higgins Total			0	0	0	0	0	0
162									
163	Intercession City U1-U6 341	STRUCTURES AND IMPROVEMENTS	2.46%	6,460	405	(9)	0	6,857	6,600
164	Intercession City U1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6.60%	920	0	0	0	920	920
165	Intercession City U1-U6 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-5.58%	5,299	109	(75)	0	5,333	5,308
166	Intercession City U1-U6 343	PRIME MOVERS - GENERAL	5.78%	30,598	606	(659)	0	30,545	30,529
167	Intercession City U1-U6 344	GENERATORS	2.63%	6,034	96	(253)	0	5,877	5,948
168	Intercession City U1-U6 345	ACCESSORY ELECTRIC EQUIPMENT	5.23%	6,260	121	(37)	0	6,345	6,294
169	Intercession City U1-U6 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5.51%	1,918	38	(25)	0	1,931	1,922
170	Intercession City U1-U6 Total			57,489	1,376	(1,058)	0	57,807	57,522
171									
172	Intercession City U7-U10 341	STRUCTURES AND IMPROVEMENTS	1.83%	10,459	0	(2)	0	10,457	10,457
173	Intercession City U7-U10 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.52%	8,230	0	(0)	0	8,230	8,230
174	Intercession City U7-U10 343	PRIME MOVERS - GENERAL	3.05%	79,743	2	(352)	0	79,394	79,567

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

Duke Energy Florida, LLC

Docket No.: 20240025-EI

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2024	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2025	(9) 13 Month Average 12/31/2025
175	Intercession City U7-U10 343.1	PRIME MOVERS - GENERAL	3.05%	6,316	1,981	0	0	8,297	6,468
176	Intercession City U7-U10 344	GENERATORS	2.33%	18,478	1	0	0	18,479	18,478
177	Intercession City U7-U10 345	ACCESSORY ELECTRIC EQUIPMENT	3.46%	7,326	0	(1)	0	7,325	7,326
178	Intercession City U7-U10 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.27%	1,092	0	0	0	1,092	1,092
179	Intercession City U7-U10 Total			131,644	1,985	(356)	0	133,273	131,619
180									
181	Intercession City U11 341	STRUCTURES AND IMPROVEMENTS	0.93%	2,123	0	(2)	0	2,121	2,122
182	Intercession City U11 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1.02%	1,931	0	(47)	0	1,884	1,907
183	Intercession City U11 343	PRIME MOVERS - GENERAL	1.43%	25,196	0	(1)	0	25,196	25,196
184	Intercession City U11 344	GENERATORS	1.15%	4,183	0	0	0	4,183	4,183
185	Intercession City U11 345	ACCESSORY ELECTRIC EQUIPMENT	1.59%	4,785	0	(2)	0	4,784	4,785
186	Intercession City U11 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.44%	257	0	0	0	257	257
187	Intercession City U11 Total			38,477	0	(51)	0	38,425	38,451
188									
189	Intercession City U12 341	STRUCTURES AND IMPROVEMENTS	2.54%	1,570	398	0	0	1,967	1,629
190	Intercession City U12 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4.24%	5,206	357	(4)	0	5,560	5,268
191	Intercession City U12 343	PRIME MOVERS - GENERAL	2.20%	68,041	4,666	0	0	72,707	68,878
192	Intercession City U12 343.1	PRIME MOVERS - GENERAL	3.05%	(1,605)	0	0	0	(1,605)	(1,605)
193	Intercession City U12 344	GENERATORS	1.43%	17,767	1,172	(116)	0	18,823	17,919
194	Intercession City U12 345	ACCESSORY ELECTRIC EQUIPMENT	1.77%	9,841	628	(6)	0	10,464	9,951
195	Intercession City U12 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.79%	159	11	0	0	169	161
196	Intercession City U12 Total			100,978	7,233	(126)	0	108,086	102,201
197									
198	Intercession City C 346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	45	0	0	0	45	45
199									
200	Suwannee 341	STRUCTURES AND IMPROVEMENTS	3.29%	7,469	136	(13)	0	7,593	7,474
201	Suwannee 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.33%	7,576	8	0	0	7,583	7,576
202	Suwannee 343	PRIME MOVERS - GENERAL	4.20%	29,049	34	(320)	0	28,763	28,892
203	Suwannee 344	GENERATORS	4.29%	7,190	9	(132)	0	7,067	7,125
204	Suwannee 345	ACCESSORY ELECTRIC EQUIPMENT	3.52%	6,570	8	(0)	0	6,577	6,570
205	Suwannee 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.31%	2,248	2	(3)	0	2,247	2,246
206	Suwannee Total			60,102	196	(468)	0	59,830	59,883
207									
208	Total Production Peaking			646,429	11,670	(2,519)	0	655,580	647,344
209									
210	Columbia Solar 341	STRUCTURES AND IMPROVEMENTS	3.35%	8,691	0	0	0	8,691	8,691
211	Columbia Solar 344	GENERATORS	3.36%	87,197	0	0	0	87,197	87,197
212	Columbia Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.35%	8,985	0	0	0	8,985	8,985
213	Columbia Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.35%	11	0	0	0	11	11
214	Columbia Solar Total			104,883	0	0	0	104,883	104,883
215									
216	Hamilton Solar 341	STRUCTURES AND IMPROVEMENTS	3.14%	2,570	0	0	0	2,570	2,570
217	Hamilton Solar 344	GENERATORS	3.40%	96,885	0	0	0	96,885	96,885
218	Hamilton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.40%	10,732	0	0	0	10,732	10,732
219	Hamilton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.40%	489	311	0	0	799	512
220	Hamilton Solar Total			110,676	311	0	0	110,986	110,700
221									
222	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	3.36%	2,407	0	0	0	2,407	2,407
223	Debary Solar 344	GENERATORS	3.36%	74,034	0	0	0	74,034	74,034
224	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.36%	10,721	0	0	0	10,721	10,721
225	Debary Solar Total			87,162	0	0	0	87,162	87,162
226									
227	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	3.40%	6,242	0	0	0	6,242	6,242
228	Trenton Solar 344	GENERATORS	3.40%	75,345	0	0	0	75,345	75,345
229	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.40%	15,841	0	0	0	15,841	15,841
230	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.40%	65	0	0	0	65	65
231	Trenton Solar Total			97,493	0	0	0	97,493	97,493
232									

FLORIDA PUBLIC SERVICE COMMISSION

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- Projected Test Year 2 Ended 12/31/2026
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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233	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	3.39%	2,613	0	0	0	2,613	2,613
234	Lake Placid Solar 344	GENERATORS	3.39%	45,158	0	0	0	45,158	45,158
235	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.39%	11,604	0	0	0	11,604	11,604
236	Lake Placid Solar Total			59,375	0	0	0	59,375	59,375
237									
238	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	8,909	0	0	0	8,909	8,909
239	Charlie Creek Solar 344	GENERATORS	3.33%	73,197	0	0	0	73,197	73,197
240	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	15,970	0	0	0	15,970	15,970
241	Charlie Creek Solar Total			98,076	0	0	0	98,076	98,076
242									
243	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	6,932	0	0	0	6,932	6,932
244	Duette Solar 344	GENERATORS	3.33%	83,728	0	0	0	83,728	83,728
245	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	7,252	0	0	0	7,252	7,252
246	Duette Solar Total			97,912	0	0	0	97,912	97,912
247									
248	Santa Fe Solar 340	OTHER PRODUCTION LAND	3.33%	20	0	0	0	20	20
249	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	10,043	0	0	0	10,043	10,043
250	Santa Fe Solar 344	GENERATORS	3.33%	84,537	0	0	0	84,537	84,537
251	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	8,806	0	0	0	8,806	8,806
252	Santa Fe Solar Total			103,406	0	0	0	103,406	103,406
253									
254	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	8,845	0	0	0	8,845	8,845
255	Sandy Creek Solar 344	GENERATORS	3.33%	74,454	0	0	0	74,454	74,454
256	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	7,755	0	0	0	7,755	7,755
257	Sandy Creek Solar Total			91,055	0	0	0	91,055	91,055
258									
259	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	7,306	0	0	0	7,306	7,306
260	Twin Rivers Solar 344	GENERATORS	3.33%	67,788	0	0	0	67,788	67,788
261	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	19,089	0	0	0	19,089	19,089
262	Twin Rivers Solar Total			94,183	0	0	0	94,183	94,183
263									
264	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	20.77%	86	0	0	0	86	86
265	Osceola Solar 344	GENERATORS	3.33%	6,419	0	(4)	0	6,415	6,417
266	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	1,106	0	0	0	1,106	1,106
267	Osceola Solar Total			7,611	0	(4)	0	7,607	7,609
268									
269	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	3.80%	347	0	0	0	347	347
270	Perry Solar 344	GENERATORS	3.36%	9,271	0	0	0	9,271	9,271
271	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.36%	1,496	0	0	0	1,496	1,496
272	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.55%	15	0	0	0	15	15
273	Perry Solar Total			11,128	0	0	0	11,128	11,128
274									
275	St Pete Pier Solar 344	GENERATORS	3.39%	1,452	0	0	0	1,452	1,452
276	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.39%	94	0	0	0	94	94
277	St Pete Pier Solar Total			1,546	0	0	0	1,546	1,546
278									
279	Suwannee Solar 341	STRUCTURES AND IMPROVEMENTS	3.40%	60	0	0	0	60	60
280	Suwannee Solar 344	GENERATORS	3.39%	14,111	0	0	0	14,111	14,111
281	Suwannee Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.38%	2,544	0	0	0	2,544	2,544
282	Suwannee Solar Total			16,715	0	0	0	16,715	16,715
283									
284	Bay Trail Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	13,057	0	0	0	13,057	13,057
285	Bay Trail Solar 344	GENERATORS	3.33%	67,565	0	0	0	67,565	67,565
286	Bay Trail Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	26,988	0	0	0	26,988	26,988
287	Bay Trail Solar Total			107,611	0	0	0	107,611	107,611
288									
289	Fort Green Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	10,322	0	0	0	10,322	10,322
290	Fort Green Solar 344	GENERATORS	3.33%	86,882	0	0	0	86,882	86,882

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Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2024	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2025	(9) 13 Month Average 12/31/2025
291	Fort Green Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	9,050	0	0	0	9,050	9,050
292	Fort Green Solar Total			106,254	0	0	0	106,254	106,254
293									
294	Solar Growth 344	GENERATORS	3.33%	906,116	684,007	0	0	1,590,123	1,101,253
295									
296	Total Production Solar			2,101,200	684,318	(4)	0	2,785,514	2,296,360
297									
298	Total Production Plant			10,290,366	905,958	(76,699)	0	11,119,626	10,520,504
299									
300	Land Rights 350	TRANSMISSION LAND	0.00%	86,771	0	(223)	0	86,548	86,660
301	Transmission 350.1	RIGHTS OF WAY	1.22%	110,260	32,568	(0)	0	142,827	130,980
302	Transmission 352	STRUCTURES AND IMPROVEMENTS	1.44%	103,433	0	0	0	103,433	103,433
303	Transmission 353.0	STATION EQUIPMENT	1.81%	2,178,540	293,170	(6,346)	0	2,465,364	2,231,439
304	Transmission 353.0 - COR	STATION EQUIPMENT	0.18%	(26,180)	0	(28,575)	0	(54,754)	(31,705)
305	Transmission 353.1	STATION EQUIPMENT	1.81%	85,342	0	0	0	85,342	85,342
306	Transmission 353.2	STATION EQUIPMENT - ENERGY CONTROL	1.14%	59,550	0	0	0	59,550	59,550
307	Transmission 353.2 Station Equipment	STATION EQUIPMENT - MAJOR EQUIPMENT	1.81%	48	0	0	0	48	48
308	Transmission 354	TOWERS AND FIXTURES	1.32%	81,444	0	0	0	81,444	81,444
309	Transmission 355	POLES AND FIXTURES	3.26%	2,530,490	244,456	(24,446)	0	2,750,501	2,652,799
310	Transmission 356	OVERHEAD CONDUCTORS AND DEVICES	1.88%	1,297,216	114,517	(11,452)	0	1,400,281	1,354,130
311	Transmission 356.1	OVERHEAD CONDUCTORS AND DEVICES	1.88%	0	0	0	0	0	0
312	Transmission 357	UNDERGROUND CONDUIT	1.17%	40,931	0	(279)	0	40,652	40,792
313	Transmission 358	UNDERGROUND CONDUCTORS AND DEVICES	1.99%	87,773	0	0	0	87,773	87,773
314	Transmission 359	ROADS AND TRAILS	0.93%	49,871	0	0	0	49,871	49,871
315	Total Transmission Plant			6,685,488	684,711	(71,320)	0	7,298,879	6,932,555
316									
317	Land Rights 360	DISTRIBUTION LAND	0.00%	57,323	0	(110)	0	57,213	57,268
318	Distribution 360	DISTRIBUTION LAND	1.38%	103,579	5	0	0	103,583	103,582
319	Distribution 361	STRUCTURES AND IMPROVEMENTS	1.42%	24,892	0	(1,853)	0	23,039	23,966
320	Distribution 362	STATION EQUIPMENT	1.80%	1,778,500	172,252	(23,915)	0	1,926,836	1,842,713
321	Distribution 363	ENERGY STORAGE EQUIPMENT	6.84%	78,530	6,460	0	0	84,990	82,009
322	Distribution 364	POLES, TOWERS AND FIXTURES	4.20%	1,320,475	329,949	(45,767)	0	1,604,657	1,377,849
323	Distribution 365	OVERHEAD CONDUCTORS AND DEVICES	2.73%	1,593,621	377,260	(52,398)	0	1,918,483	1,654,838
324	Distribution 365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY	2.73%	12,246	0	0	0	12,246	12,246
325	Distribution 366	UNDERGROUND CONDUIT	1.57%	538,050	25,288	(3,515)	0	559,822	548,009
326	Distribution 367	UNDERGROUND CONDUCTORS AND DEVICES	2.95%	1,448,318	76,433	(10,610)	0	1,514,141	1,478,391
327	Distribution 368	LINE TRANSFORMERS	2.89%	1,327,169	327,736	(45,390)	0	1,609,515	1,379,693
328	Distribution 369.1	SERVICES - UNDERGROUND	2.23%	503,895	15,982	(2,221)	0	517,656	510,596
329	Distribution 369.2	SERVICES - OVERHEAD	4.05%	185,291	19,564	(2,719)	0	202,136	192,590
330	Distribution 370	METERS	5.97%	23,025	0	(3,220)	0	19,805	21,728
331	Distribution 370.0	METERS	5.97%	36,715	23,163	0	0	59,878	46,042
332	Distribution 370.2	METERS - AMI	6.67%	356,353	16,714	0	0	373,067	364,600
333	Distribution 370.7	EV CHARGERS	2.05%	4,655	0	0	0	4,655	4,655
334	Distribution 370.2 AMI	AMI METERS	6.67%	136,249	37,967	0	0	174,216	150,280
335	Distribution 370.7 DCFC	EV CHARGERS - DC FAST CHARGERS	10.00%	0	6,852	0	0	6,852	3,426
336	Distribution 371	INSTALLATIONS ON CUSTOMERS' PREMISES	3.63%	13,250	0	(1,291)	0	11,959	12,604
337	Distribution 371.7	EV CHARGERS - L2 CHARGERS	9.92%	21,041	4,855	0	0	25,896	23,468
338	Distribution 373	STREET LIGHTING AND SIGNAL SYSTEMS	4.23%	709,307	60,960	(19,747)	0	750,520	729,914
339	Total Distribution Plant			10,272,484	1,501,438	(212,756)	0	11,561,166	10,620,467
340									
341	Land Rights 389	GENERAL LAND		17,451	0	(0)	0	17,451	17,451
342	General 390	STRUCTURES AND IMPROVEMENTS	2.97%	423,332	32,426	(3,848)	0	451,909	426,917
343	General 391	OFFICE FURNITURE AND EQUIPMENT	1.72%	93,173	7,607	(6,332)	0	94,449	90,593
344	General 392.1	PASSENGER CARS	0.32%	22,343	1,182	(340)	0	23,185	22,764
345	General 392.3	HEAVY TRUCKS	0.83%	12,013	508	(8)	0	12,513	12,263
346	General 392.4	SPECIAL TRUCKS	0.16%	21,123	1,060	(86)	0	22,097	21,610
347	General 392.5	TRAILERS	0.57%	22,907	1,098	(177)	0	23,829	23,368
348	General 393	STORES EQUIPMENT	1.72%	8,273	1,445	(166)	0	9,552	8,912

FLORIDA PUBLIC SERVICE COMMISSION

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

Duke Energy Florida, LLC

Docket No.: 20240025-EI

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2024	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2025	(9) 13 Month Average 12/31/2025
349	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	1.72%	110,889	4,833	(1,298)	0	114,424	112,657
350	General 395	LABORATORY EQUIPMENT	1.72%	506	0	0	0	506	506
351	General 396	POWER OPERATED EQUIPMENT	12.86%	20,577	934	0	0	21,511	21,044
352	General 397	COMMUNICATION EQUIPMENT	1.72%	122,777	0	(6,701)	0	116,076	119,426
353	General 398	MISCELLANEOUS EQUIPMENT	1.72%	8,164	0	(458)	0	7,706	7,935
354	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	0.40%	8,450	0	0	0	8,450	8,450
355	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	2.40%	20,088	6,439	0	0	26,527	22,852
356	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	0.81%	90,568	173	0	0	90,741	90,654
357	Intangible Plant 301-303 - Software	SOFTWARE	2.40%	387,219	20,430	0	0	407,649	388,791
358	Total General & Intangible Plant			1,389,853	78,135	(19,413)	0	1,448,575	1,396,192
359									
360	Energy Storage 387	ENERGY STORAGE EQUIPMENT	6.84%	0	0	0	0	0	0
361	Total Energy Storage Plant			0	0	0	0	0	0
362									
363	Production			10,290,366	905,958	(76,699)	0	11,119,626	10,520,504
364	Transmission			6,685,488	684,711	(71,320)	0	7,298,879	6,932,555
365	Distribution			10,272,484	1,501,438	(212,756)	0	11,561,166	10,620,467
366	General			1,389,853	78,135	(19,413)	0	1,448,575	1,396,192
367	Energy Storage			0	0	0	0	0	0
368	Total Functionalized Plant			28,638,192	3,170,242	(380,189)	0	31,428,246	29,469,718
369									
370	Capital Lease 101	CAPITAL LEASES		235,782	0	0	0	235,782	235,782
371	Operating Leases 101	OPERATING LEASES		422,472	0	0	0	422,472	422,472
372	ARO 101	ARO		68,661	0	0	0	68,661	68,661
373	Contra OATT EPIS 101	CONTRA OATT EPIS		(2,490)	0	0	0	(2,490)	(2,490)
374	Other 101	OTHER PLANT		(2,005)	0	0	0	(2,005)	(2,005)
375	Total Other Plant			722,422	0	0	0	722,422	722,422
376									
377	Total Plant (101, 106, 118)			29,360,613	3,170,242	(380,189)	0	32,150,667	30,192,140

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).	Type of Data Shown:						
Duke Energy Florida, LLC			— Projected Test Year 3 Ended	12/31/2027	— Projected Test Year 2 Ended	12/31/2026	— Projected Test Year 1 Ended	12/31/2025	
Docket No.: 20240025-EI			X Prior Year Ended	12/31/2024	— Historical Test Year Ended	12/31/2023			
			(\$000's)		Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott				
Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2023	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2024	(9) 13 Month Average 12/31/2024
1	Bartow CC 341	STRUCTURES AND IMPROVEMENTS	4.35%	91,578	2,581	(438)	0	93,720	92,163
2	Bartow CC 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6.90%	44,422	1,192	(414)	0	45,199	44,585
3	Bartow CC 343	PRIME MOVERS - GENERAL	3.24%	419,267	13,919	(3,989)	0	429,197	421,605
4	Bartow CC 343.1	PRIME MOVERS - GENERAL	14.72%	90,891	50,649	(45,585)	0	95,956	92,441
5	Bartow CC 344	GENERATORS	3.52%	46,514	2,431	(4,413)	0	44,532	45,203
6	Bartow CC 345	ACCESSORY ELECTRIC EQUIPMENT	2.84%	40,027	1,115	(195)	0	40,948	40,278
7	Bartow CC 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.03%	27,653	5,488	(157)	0	32,984	29,917
8	Bartow CC Total			760,353	77,375	(55,192)	0	782,537	766,192
9									
10	Hines #1 341	STRUCTURES AND IMPROVEMENTS	3.31%	64,169	4,571	(246)	0	68,494	65,028
11	Hines #1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1.65%	18,205	1,308	(38)	0	19,475	18,467
12	Hines #1 343	PRIME MOVERS - GENERAL	5.78%	198,697	17,266	(1,208)	0	214,755	201,804
13	Hines #1 343.1	PRIME MOVERS - GENERAL	13.20%	91,644	0	0	0	91,644	91,644
14	Hines #1 344	GENERATORS	2.13%	45,424	3,257	(23)	0	48,658	46,112
15	Hines #1 345	ACCESSORY ELECTRIC EQUIPMENT	3.87%	50,309	9,573	(53)	0	59,828	52,034
16	Hines #1 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6.10%	10,772	754	(15)	0	11,510	10,926
17	Hines #1 Total			479,219	36,728	(1,583)	0	514,363	486,015
18									
19	Hines #2 341	STRUCTURES AND IMPROVEMENTS	0.96%	20,802	546	(23)	0	21,326	20,959
20	Hines #2 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.39%	12,860	135	(5)	0	12,990	12,891
21	Hines #2 343	PRIME MOVERS - GENERAL	5.55%	110,618	1,643	(1,879)	0	110,382	110,093
22	Hines #2 343.1	PRIME MOVERS - GENERAL	12.44%	66,185	0	0	0	66,185	66,185
23	Hines #2 344	GENERATORS	2.94%	37,600	398	(89)	0	37,908	37,655
24	Hines #2 345	ACCESSORY ELECTRIC EQUIPMENT	3.76%	19,209	202	(78)	0	19,334	19,221
25	Hines #2 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.52%	3,024	32	(3)	0	3,052	3,030
26	Hines #2 Total			270,297	2,956	(2,077)	0	271,176	270,035
27									
28	Hines #3 341	STRUCTURES AND IMPROVEMENTS	1.77%	11,190	156	(10)	0	11,336	11,197
29	Hines #3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-4.89%	14,891	208	(10)	0	15,089	14,902
30	Hines #3 343	PRIME MOVERS - GENERAL	5.80%	126,767	1,547	(110)	0	128,204	126,831
31	Hines #3 343.1	PRIME MOVERS - GENERAL	15.23%	15,094	0	0	0	15,094	15,094
32	Hines #3 344	GENERATORS	2.15%	54,073	755	(3)	0	54,826	54,130
33	Hines #3 345	ACCESSORY ELECTRIC EQUIPMENT	1.85%	23,096	323	(15)	0	23,404	23,113
34	Hines #3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.13%	2,619	57	(10)	0	2,666	2,618
35	Hines #3 Total			247,730	3,047	(158)	0	250,619	247,886
36									
37	Hines #4 341	STRUCTURES AND IMPROVEMENTS	1.98%	14,952	171	(24)	0	15,100	14,954
38	Hines #4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.30%	7,727	74	(13)	0	7,788	7,726
39	Hines #4 343	PRIME MOVERS - GENERAL	4.06%	153,048	1,334	(953)	0	153,429	152,674
40	Hines #4 343.1	PRIME MOVERS - GENERAL	12.37%	57,837	0	0	0	57,837	57,837
41	Hines #4 344	GENERATORS	2.90%	47,041	447	0	0	47,488	47,075
42	Hines #4 345	ACCESSORY ELECTRIC EQUIPMENT	2.62%	26,664	253	(3)	0	26,915	26,683
43	Hines #4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.46%	8,344	84	(254)	0	8,174	8,224
44	Hines #4 Total			315,614	2,363	(1,246)	0	316,731	315,173
45									
46	Hines Common	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.00%	1,030	0	(3)	0	1,027	1,028
47									
48	Citrus 341	STRUCTURES AND IMPROVEMENTS	2.69%	127,343	948	(95)	0	128,196	127,432
49	Citrus 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.00%	216,755	4,717	(51)	0	221,420	217,437
50	Citrus 343	PRIME MOVERS - GENERAL	3.22%	736,046	5,698	(446)	0	741,298	736,645
51	Citrus 343.1	PRIME MOVERS - GENERAL	9.18%	183,250	306	(275)	0	183,281	183,260
52	Citrus 344	GENERATORS	2.79%	16,368	141	(309)	0	16,201	16,234
53	Citrus 345	ACCESSORY ELECTRIC EQUIPMENT	2.85%	120,928	989	(19)	0	121,898	121,061
54	Citrus 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.36%	6,220	44	(35)	0	6,229	6,209
55	Citrus Total			1,406,909	12,843	(1,230)	0	1,418,521	1,408,277
56									
57	UF 341	STRUCTURES AND IMPROVEMENTS	5.75%	9,624	1,573	(2)	0	11,194	10,108
58	UF 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9.82%	6,509	198	(52)	0	6,655	6,545
59	UF 343	PRIME MOVERS - GENERAL	22.88%	31,302	950	(45)	0	32,207	31,576
60	UF 344	GENERATORS	5.63%	5,808	183	(178)	0	5,812	5,775
61	UF 345	ACCESSORY ELECTRIC EQUIPMENT	6.38%	6,206	189	(2)	0	6,394	6,265

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).		Type of Data Shown:					
Duke Energy Florida, LLC				— Projected Test Year 3 Ended 12/31/2027 — Projected Test Year 2 Ended 12/31/2026 — Projected Test Year 1 Ended 12/31/2025 X Prior Year Ended 12/31/2024 — Historical Test Year Ended 12/31/2023					
Docket No.: 20240025-EI				Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott					
(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Plant/Account Number	Account Description	Depreciation Rate	Plant Balance 12/31/2023	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance 12/31/2024	13 Month Average 12/31/2024
62	UF 346	MISCELLANEOUS POWER PLANT EQUIPMENT	8.03%	1,560	47	(4)	0	1,603	1,573
63	UF Total			61,008	3,140	(283)	0	63,865	61,842
64									
65	Osprey 341	STRUCTURES AND IMPROVEMENTS	1.99%	88,363	1,909	0	0	90,272	89,282
66	Osprey 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.25%	14,470	70	0	0	14,540	14,504
67	Osprey 343	PRIME MOVERS - GENERAL	2.88%	184,193	919	0	0	185,112	184,641
68	Osprey 343.1	PRIME MOVERS - GENERAL	7.09%	58,678	0	0	0	58,678	58,678
69	Osprey 344	GENERATORS	2.42%	33,006	179	0	0	33,185	33,093
70	Osprey 345	ACCESSORY ELECTRIC EQUIPMENT	2.02%	42,786	208	0	0	42,994	42,888
71	Osprey 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.86%	9,749	153	0	0	9,901	9,822
72	Osprey Total			431,244	3,438	0	0	434,683	432,908
73									
74	CR 311	STRUCTURES AND IMPROVEMENTS	3.86%	488,323	3,810	(190)	0	491,943	489,693
75	CR 312	BOILER PLANT EQUIPMENT	4.97%	1,746,289	9,360	(7,252)	0	1,748,396	1,745,752
76	CR 312 Rail Cars	BOILER PLANT EQUIPMENT	3.33%	4,063	0	(383)	0	3,679	3,871
77	CR 312 COR	BOILER PLANT EQUIPMENT	0.10%	1,713	0	0	0	1,713	1,713
78	CR 314	TURBOGENERATOR UNITS	5.17%	290,026	1,778	(621)	0	291,183	290,286
79	CR 315	ACCESSORY ELECTRIC EQUIPMENT	4.48%	176,344	958	(561)	0	176,742	176,371
80	CR 316	MISCELLANEOUS POWER PLANT EQUIPMENT	5.50%	39,227	208	(198)	0	39,237	39,195
81	CR 316 COR	MISCELLANEOUS POWER PLANT EQUIPMENT	0.05%	875	0	0	0	875	875
82	CR 316 Common	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	1,437	0	0	0	1,437	1,437
83	CR Other	OTHER COR	0.15%	75,126	1	(13)	0	75,114	75,120
84	CR Total			2,823,423	16,115	(9,218)	0	2,830,319	2,824,313
85									
86	Storage 348	BATTERY STORAGE	6.84%	24,056	0	0	0	24,056	24,056
87									
88	Other Production	MISCELLANEOUS POWER PLANT EQUIPMENT	5.50%	686	0	0	0	686	686
89	Misc. Production	MISCELLANEOUS PLANT	0.00%	1,446	0	0	0	1,446	1,446
90	Land Rights 310	STEAM PRODUCTION LAND	0.00%	4,300	0	0	0	4,300	4,300
91	Land Rights 340	OTHER PRODUCTION LAND	0.00%	38,860	0	(20)	0	38,840	38,850
92									
93	Total Production Base			6,866,174	158,005	(71,011)	0	6,953,168	6,883,005
94									
95	Anclote 311	STRUCTURES AND IMPROVEMENTS	0.89%	47,068	948	(418)	0	47,598	47,066
96	Anclote 312	BOILER PLANT EQUIPMENT	10.37%	229,454	3,659	(547)	0	232,566	229,813
97	Anclote 314	TURBOGENERATOR UNITS	7.65%	162,694	2,585	(674)	0	164,605	162,804
98	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	5.50%	40,086	630	(299)	0	40,416	40,045
99	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	5.53%	10,442	164	(45)	0	10,562	10,448
100	Anclote Total			489,744	7,987	(1,983)	0	495,747	490,176
101									
102	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	3.34%	11,646	387	(26)	0	12,007	11,663
103	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9.62%	5,592	63	(4)	0	5,652	5,595
104	Tiger Bay 343	PRIME MOVERS - GENERAL	6.47%	30,851	331	(111)	0	31,071	30,821
105	Tiger Bay 343.1	PRIME MOVERS - GENERAL	12.79%	23,464	0	0	0	23,464	23,464
106	Tiger Bay 344	GENERATORS	7.71%	10,729	121	0	0	10,850	10,739
107	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	8.10%	8,933	101	0	0	9,034	8,941
108	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.52%	1,733	20	(7)	0	1,745	1,731
109	Tiger Bay Total			92,947	1,022	(147)	0	93,822	92,952
110									
111	Total Production Intermediate			582,691	9,009	(2,130)	0	589,570	583,129
112									
113	Avon Park 341	STRUCTURES AND IMPROVEMENTS	0.00%	23	0	0	0	23	23
114									
115	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	7.52%	2,398	32	(1)	0	2,429	2,404
116	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5.77%	3,383	56	(21)	0	3,418	3,384
117	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	6.38%	11,618	170	(10)	0	11,778	11,647
118	Bartow CT U1&U3 344	GENERATORS	3.69%	223	76	0	0	299	238
119	Bartow CT U1&U3 344 COR	GENERATORS	0.07%	4,641	0	(62)	0	4,580	4,610
120	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	6.02%	3,791	58	(3)	0	3,846	3,801
121	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5.35%	295	4	0	0	298	296
122	Bartow CT U1&U3 Total			26,350	394	(97)	0	26,648	26,380

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Duke Energy Florida, LLC	Docket No.: 20240025-EI		— Projected Test Year 3 Ended	12/31/2027	— Projected Test Year 2 Ended	12/31/2026	— Projected Test Year 1 Ended	12/31/2025	X Prior Year Ended	12/31/2024	— Historical Test Year Ended
			Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott								
Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2023	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2024	(9) 13 Month Average 12/31/2024		
123											
124	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	3.31%	170	32	0	0	202	172		
125	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4.02%	158	9	0	0	167	159		
126	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	10.22%	12,528	700	0	0	13,228	12,582		
127	Bartow CT U2&U4 344	GENERATORS	4.66%	2,310	124	0	0	2,434	2,320		
128	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	5.20%	279	14	(5)	0	288	277		
129	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6.11%	4,304	0	0	0	4,305	4,304		
130	Bartow CT U2&U4 Total			19,749	880	(5)	0	20,624	19,814		
131											
132	Bayboro 341	STRUCTURES AND IMPROVEMENTS	9.34%	2,000	0	0	0	2,000	2,000		
133	Bayboro 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8.62%	1,919	0	0	0	1,919	1,919		
134	Bayboro 343	PRIME MOVERS - GENERAL	1.45%	17,748	0	0	0	17,748	17,748		
135	Bayboro 344	GENERATORS	8.66%	3,896	0	0	0	3,896	3,896		
136	Bayboro 345	ACCESSORY ELECTRIC EQUIPMENT	8.79%	1,512	0	0	0	1,512	1,512		
137	Bayboro 346	MISCELLANEOUS POWER PLANT EQUIPMENT	10.40%	579	0	(2)	0	577	578		
138	Bayboro 346.2	MISCELLANEOUS POWER PLANT EQUIPMENT	10.40%	20	0	0	0	20	20		
139	Bayboro Total			27,674	0	(2)	0	27,672	27,673		
140											
141	Debary (New) 341	STRUCTURES AND IMPROVEMENTS	1.12%	6,993	447	(57)	0	7,383	7,057		
142	Debary (New) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.02%	368	200	0	0	568	445		
143	Debary (New) 342 COR	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.06%	6,279	0	(173)	0	6,106	6,193		
144	Debary (New) 343	PRIME MOVERS - GENERAL	0.91%	75,292	1,821	(19)	0	77,093	76,084		
145	Debary (New) 343.1	PRIME MOVERS - GENERAL	0.91%	1,727	1,622	0	0	3,349	2,601		
146	Debary (New) 344	GENERATORS	0.86%	19,352	475	0	0	19,827	19,560		
147	Debary (New) 345	ACCESSORY ELECTRIC EQUIPMENT	1.09%	7,570	182	(21)	0	7,731	7,633		
148	Debary (New) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	-0.02%	1,107	31	(2)	0	1,137	1,119		
149	Debary (New) Total			118,688	4,778	(272)	0	123,195	120,692		
150											
151	Debary (Old) 341	STRUCTURES AND IMPROVEMENTS	4.46%	6,234	0	(24)	0	6,210	6,222		
152	Debary (Old) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5.52%	10,304	0	(21)	0	10,283	10,293		
153	Debary (Old) 343	PRIME MOVERS - GENERAL	0.00%	26,667	0	(13)	0	26,654	26,660		
154	Debary (Old) 344	GENERATORS	0.12%	7,869	0	0	0	7,869	7,869		
155	Debary (Old) 345	ACCESSORY ELECTRIC EQUIPMENT	5.16%	7,030	0	(22)	0	7,008	7,019		
156	Debary (Old) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.15%	1,513	0	(4)	0	1,509	1,511		
157	Debary (Old) Total			59,617	0	(85)	0	59,532	59,575		
158											
159	Higgins 341	STRUCTURES AND IMPROVEMENTS	0.00%	0	0	0	0	0	0		
160	Higgins 346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	0	0	0	0	0	0		
161	Higgins Total			0	0	0	0	0	0		
162											
163	Intercession City U1-U6 341	STRUCTURES AND IMPROVEMENTS	2.46%	5,943	526	(9)	0	6,460	6,033		
164	Intercession City U1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6.60%	920	0	0	0	920	920		
165	Intercession City U1-U6 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-5.58%	5,279	94	(75)	0	5,299	5,265		
166	Intercession City U1-U6 343	PRIME MOVERS - GENERAL	5.78%	30,734	524	(659)	0	30,598	30,535		
167	Intercession City U1-U6 344	GENERATORS	2.63%	6,204	83	(253)	0	6,034	6,098		
168	Intercession City U1-U6 345	ACCESSORY ELECTRIC EQUIPMENT	5.23%	6,192	105	(37)	0	6,260	6,200		
169	Intercession City U1-U6 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5.51%	1,911	33	(25)	0	1,918	1,906		
170	Intercession City U1-U6 Total			57,182	1,365	(1,058)	0	57,489	56,957		
171											
172	Intercession City U7-U10 341	STRUCTURES AND IMPROVEMENTS	1.83%	10,396	65	(2)	0	10,459	10,413		
173	Intercession City U7-U10 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2.52%	8,179	51	(0)	0	8,230	8,193		
174	Intercession City U7-U10 343	PRIME MOVERS - GENERAL	3.05%	79,591	505	(352)	0	79,743	79,553		
175	Intercession City U7-U10 343.1	PRIME MOVERS - GENERAL	3.05%	6,316	0	0	0	6,316	6,316		
176	Intercession City U7-U10 344	GENERATORS	2.33%	18,363	115	0	0	18,478	18,395		
177	Intercession City U7-U10 345	ACCESSORY ELECTRIC EQUIPMENT	3.46%	7,282	46	(1)	0	7,326	7,294		
178	Intercession City U7-U10 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4.27%	1,085	7	0	0	1,092	1,087		
179	Intercession City U7-U10 Total			131,212	788	(356)	0	131,644	131,250		
180											
181	Intercession City U11 341	STRUCTURES AND IMPROVEMENTS	0.93%	2,118	8	(2)	0	2,123	2,117		
182	Intercession City U11 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1.02%	1,970	7	(47)	0	1,931	1,947		
183	Intercession City U11 343	PRIME MOVERS - GENERAL	1.43%	25,108	89	(1)	0	25,196	25,115		

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).				Type of Data Shown:			
Duke Energy Florida, LLC						<input type="checkbox"/> Projected Test Year 3 Ended 12/31/2027 <input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026 <input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025 <input checked="" type="checkbox"/> Prior Year Ended 12/31/2024 <input type="checkbox"/> Historical Test Year Ended 12/31/2023			
Docket No.: 20240025-EI						Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott			
(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Plant/Account Number	Account Description	Depreciation Rate	Plant Balance 12/31/2023	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance 12/31/2024	13 Month Average 12/31/2024
184	Intercession City U11 344	GENERATORS	1.15%	4,168	15	0	0	4,183	4,170
185	Intercession City U11 345	ACCESSORY ELECTRIC EQUIPMENT	1.59%	4,770	17	(2)	0	4,785	4,771
186	Intercession City U11 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.44%	257	1	0	0	257	257
187	Intercession City U11 Total			38,392	136	(51)	0	38,477	38,377
188									
189	Intercession City U12 341	STRUCTURES AND IMPROVEMENTS	2.54%	1,495	75	0	0	1,570	1,501
190	Intercession City U12 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4.24%	5,207	3	(4)	0	5,206	5,206
191	Intercession City U12 343	PRIME MOVERS - GENERAL	2.20%	68,006	34	0	0	68,041	68,009
192	Intercession City U12 343.1	PRIME MOVERS - GENERAL	3.05%	(144)	0	(1,460)	0	(1,605)	(931)
193	Intercession City U12 344	GENERATORS	1.43%	17,874	9	(116)	0	17,767	17,817
194	Intercession City U12 345	ACCESSORY ELECTRIC EQUIPMENT	1.77%	9,842	5	(6)	0	9,841	9,839
195	Intercession City U12 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2.79%	158	0	0	0	159	158
196	Intercession City U12 Total			102,439	125	(1,586)	0	100,978	101,599
197									
198	Intercession City C 346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00%	45	0	0	0	45	45
199									
200	Suwannee 341	STRUCTURES AND IMPROVEMENTS	3.29%	6,690	791	(13)	0	7,469	6,771
201	Suwannee 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3.33%	7,505	70	0	0	7,576	7,515
202	Suwannee 343	PRIME MOVERS - GENERAL	4.20%	29,051	318	(320)	0	29,049	28,935
203	Suwannee 344	GENERATORS	4.29%	7,241	80	(132)	0	7,190	7,187
204	Suwannee 345	ACCESSORY ELECTRIC EQUIPMENT	3.52%	6,500	71	(0)	0	6,570	6,509
205	Suwannee 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.31%	2,228	23	(3)	0	2,248	2,229
206	Suwannee Total			59,216	1,353	(468)	0	60,102	59,146
207									
208	Total Production Peaking			640,587	9,821	(3,980)	0	646,429	641,531
209									
210	Columbia Solar 341	STRUCTURES AND IMPROVEMENTS	3.35%	8,691	0	0	0	8,691	8,691
211	Columbia Solar 344	GENERATORS	3.36%	87,197	0	0	0	87,197	87,197
212	Columbia Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.35%	8,985	0	0	0	8,985	8,985
213	Columbia Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.35%	11	0	0	0	11	11
214	Columbia Solar Total			104,883	0	0	0	104,883	104,883
215									
216	Hamilton Solar 341	STRUCTURES AND IMPROVEMENTS	3.14%	2,570	0	0	0	2,570	2,570
217	Hamilton Solar 344	GENERATORS	3.40%	96,885	0	0	0	96,885	96,885
218	Hamilton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.40%	10,732	0	0	0	10,732	10,732
219	Hamilton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.40%	281	208	0	0	489	297
220	Hamilton Solar Total			110,468	208	0	0	110,676	110,484
221									
222	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	3.36%	2,407	0	0	0	2,407	2,407
223	Debary Solar 344	GENERATORS	3.36%	74,034	0	0	0	74,034	74,034
224	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.36%	10,721	0	0	0	10,721	10,721
225	Debary Solar Total			87,162	0	0	0	87,162	87,162
226									
227	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	3.40%	6,242	0	0	0	6,242	6,242
228	Trenton Solar 344	GENERATORS	3.40%	75,345	0	0	0	75,345	75,345
229	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.40%	15,841	0	0	0	15,841	15,841
230	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.40%	65	0	0	0	65	65
231	Trenton Solar Total			97,493	0	0	0	97,493	97,493
232									
233	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	3.39%	2,613	0	0	0	2,613	2,613
234	Lake Placid Solar 344	GENERATORS	3.39%	45,158	0	0	0	45,158	45,158
235	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.39%	11,604	0	0	0	11,604	11,604
236	Lake Placid Solar Total			59,375	0	0	0	59,375	59,375
237									
238	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	8,909	0	0	0	8,909	8,909
239	Charlie Creek Solar 344	GENERATORS	3.33%	73,197	0	0	0	73,197	73,197
240	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	14,939	1,031	0	0	15,970	15,653
241	Charlie Creek Solar Total			97,045	1,031	0	0	98,076	97,759
242									
243	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	6,932	0	0	0	6,932	6,932
244	Duette Solar 344	GENERATORS	3.33%	83,728	0	0	0	83,728	83,728

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).				Type of Data Shown:				
Duke Energy Florida, LLC						<input type="checkbox"/> Projected Test Year 3 Ended 12/31/2027 <input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026 <input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025 <input checked="" type="checkbox"/> Prior Year Ended 12/31/2024 <input type="checkbox"/> Historical Test Year Ended 12/31/2023				
Docket No.: 20240025-EI						Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott				
(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Plant/Account Number	Account Description	Depreciation Rate	Plant Balance 12/31/2023	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance 12/31/2024	13 Month Average 12/31/2024	
245	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	7,252	0	0	0	7,252	7,252	
246	Duette Solar Total			97,912	0	0	0	97,912	97,912	
247										
248	Santa Fe Solar 340	OTHER PRODUCTION LAND	3.33%	20	0	0	0	20	20	
249	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	10,043	0	0	0	10,043	10,043	
250	Santa Fe Solar 344	GENERATORS	3.33%	84,537	0	0	0	84,537	84,537	
251	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	8,806	0	0	0	8,806	8,806	
252	Santa Fe Solar Total			103,406	0	0	0	103,406	103,406	
253										
254	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	8,845	0	0	0	8,845	8,845	
255	Sandy Creek Solar 344	GENERATORS	3.33%	74,454	0	0	0	74,454	74,454	
256	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	7,755	0	0	0	7,755	7,755	
257	Sandy Creek Solar Total			91,055	0	0	0	91,055	91,055	
258										
259	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	7,306	0	0	0	7,306	7,306	
260	Twin Rivers Solar 344	GENERATORS	3.33%	67,788	0	0	0	67,788	67,788	
261	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	19,089	0	0	0	19,089	19,089	
262	Twin Rivers Solar Total			94,183	0	0	0	94,183	94,183	
263										
264	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	20.77%	86	0	0	0	86	86	
265	Osceola Solar 344	GENERATORS	3.33%	6,423	0	(4)	0	6,419	6,421	
266	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	1,106	0	0	0	1,106	1,106	
267	Osceola Solar Total			7,615	0	(4)	0	7,611	7,613	
268										
269	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	3.80%	347	0	0	0	347	347	
270	Perry Solar 344	GENERATORS	3.36%	9,271	0	0	0	9,271	9,271	
271	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.36%	1,496	0	0	0	1,496	1,496	
272	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3.55%	15	0	0	0	15	15	
273	Perry Solar Total			11,128	0	0	0	11,128	11,128	
274										
275	St Pete Pier Solar 344	GENERATORS	3.39%	1,452	0	0	0	1,452	1,452	
276	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.39%	94	0	0	0	94	94	
277	St Pete Pier Solar Total			1,546	0	0	0	1,546	1,546	
278										
279	Suwannee Solar 341	STRUCTURES AND IMPROVEMENTS	3.40%	60	0	0	0	60	60	
280	Suwannee Solar 344	GENERATORS	3.39%	14,111	0	0	0	14,111	14,111	
281	Suwannee Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.38%	2,544	0	0	0	2,544	2,544	
282	Suwannee Solar Total			16,715	0	0	0	16,715	16,715	
283										
284	Bay Trail Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	13,057	0	0	0	13,057	13,057	
285	Bay Trail Solar 344	GENERATORS	3.33%	67,565	0	0	0	67,565	67,565	
286	Bay Trail Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	26,988	0	0	0	26,988	26,988	
287	Bay Trail Solar Total			107,611	0	0	0	107,611	107,611	
288										
289	Fort Green Solar 341	STRUCTURES AND IMPROVEMENTS	3.33%	10,322	0	0	0	10,322	10,322	
290	Fort Green Solar 344	GENERATORS	3.33%	86,882	0	0	0	86,882	86,882	
291	Fort Green Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3.33%	9,050	0	0	0	9,050	9,050	
292	Fort Green Solar Total			106,254	0	0	0	106,254	106,254	
293										
294	Solar Growth 344	GENERATORS	3.33%	437,731	468,384	0	0	906,116	765,504	
295										
296	Total Production Solar			1,631,582	469,623	(4)	0	2,101,200	1,960,082	
297										
298	Total Production Plant			9,721,034	646,457	(77,124)	0	10,290,366	10,067,747	
299										
300	Land Rights 350	TRANSMISSION LAND	0.00%	86,995	0	(223)	0	86,771	86,883	
301	Transmission 350.1	RIGHTS OF WAY	1.22%	95,015	15,245	(0)	0	110,260	104,854	
302	Transmission 352	STRUCTURES AND IMPROVEMENTS	1.44%	103,433	0	0	0	103,433	103,433	
303	Transmission 353.0	STATION EQUIPMENT	1.81%	2,062,308	122,579	(6,346)	0	2,178,540	2,100,238	
304	Transmission 353.0 - COR	STATION EQUIPMENT	0.18%	(13,922)	0	(12,258)	0	(26,180)	(18,032)	
305	Transmission 353.1	STATION EQUIPMENT	1.81%	85,342	0	0	0	85,342	85,342	

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Duke Energy Florida, LLC								— Projected Test Year 3 Ended	12/31/2027	
Docket No.: 20240025-EI								— Projected Test Year 2 Ended	12/31/2026	
								— Projected Test Year 1 Ended	12/31/2025	
								<input checked="" type="checkbox"/> Prior Year Ended	12/31/2024	
								— Historical Test Year Ended	12/31/2023	
		(\$000's)						Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott		
Line No.	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2023	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance 12/31/2024	(9) 13 Month Average 12/31/2024	
306	Transmission 353.2	STATION EQUIPMENT - ENERGY CONTROL	1.14%	55,948	4,002	(400)	0	59,550	56,225	
307	Transmission 353.2 Station Equipment	STATION EQUIPMENT - MAJOR EQUIPMENT	1.81%	48	0	0	0	48	48	
308	Transmission 354	TOWERS AND FIXTURES	1.32%	81,444	0	0	0	81,444	81,444	
309	Transmission 355	POLES AND FIXTURES	3.26%	2,060,393	522,330	(52,233)	0	2,530,490	2,298,403	
310	Transmission 356	OVERHEAD CONDUCTORS AND DEVICES	1.88%	1,107,861	210,395	(21,039)	0	1,297,216	1,167,516	
311	Transmission 356.1	OVERHEAD CONDUCTORS AND DEVICES	1.88%	0	0	0	0	0	0	
312	Transmission 357	UNDERGROUND CONDUIT	1.17%	41,210	0	(279)	0	40,931	41,071	
313	Transmission 358	UNDERGROUND CONDUCTORS AND DEVICES	1.99%	87,773	0	0	0	87,773	87,773	
314	Transmission 359	ROADS AND TRAILS	0.93%	49,871	0	0	0	49,871	49,871	
315	Total Transmission Plant			5,903,717	874,550	(92,779)	0	6,685,488	6,245,067	
316										
317	Land Rights 360	DISTRIBUTION LAND	0.00%	57,433	0	(110)	0	57,323	57,378	
318	Distribution 360	DISTRIBUTION LAND	1.38%	93,100	10,478	0	0	103,579	94,584	
319	Distribution 361	STRUCTURES AND IMPROVEMENTS	1.42%	26,745	0	(1,853)	0	24,892	25,818	
320	Distribution 362	STATION EQUIPMENT	1.80%	1,632,255	169,855	(23,610)	0	1,778,500	1,694,250	
321	Distribution 363	ENERGY STORAGE EQUIPMENT	6.84%	8,500	70,030	0	0	78,530	30,438	
322	Distribution 364	POLES, TOWERS AND FIXTURES	4.20%	1,131,256	219,767	(30,548)	0	1,320,475	1,172,183	
323	Distribution 365	OVERHEAD CONDUCTORS AND DEVICES	2.73%	1,384,384	243,016	(33,779)	0	1,593,621	1,425,256	
324	Distribution 365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY	2.73%	12,246	0	0	0	12,246	12,246	
325	Distribution 366	UNDERGROUND CONDUIT	1.57%	519,511	21,532	(2,993)	0	538,050	527,843	
326	Distribution 367	UNDERGROUND CONDUCTORS AND DEVICES	2.95%	1,392,355	64,997	(9,035)	0	1,448,318	1,417,507	
327	Distribution 368	LINE TRANSFORMERS	2.89%	1,146,276	210,097	(29,203)	0	1,327,169	1,181,109	
328	Distribution 369.1	SERVICES - UNDERGROUND	2.23%	496,008	9,161	(1,273)	0	503,895	499,849	
329	Distribution 369.2	SERVICES - OVERHEAD	4.05%	167,120	21,105	(2,934)	0	185,291	174,991	
330	Distribution 370	METERS	5.97%	24,973	0	(1,948)	0	23,025	24,223	
331	Distribution 370.0	METERS	5.97%	22,702	14,013	0	0	36,715	28,093	
332	Distribution 370.2	METERS - AMI	6.67%	343,265	13,088	0	0	356,353	349,801	
333	Distribution 370.7	EV CHARGERS	2.05%	4,655	0	0	0	4,655	4,655	
334	Distribution 370.2 AMI	AMI METERS	6.67%	105,197	31,052	0	0	136,249	112,494	
335	Distribution 370.7 DCFC	EV CHARGERS - DC FAST CHARGERS	10.00%	0	0	0	0	0	0	
336	Distribution 371	INSTALLATIONS ON CUSTOMERS' PREMISES	3.63%	14,541	0	(1,291)	0	13,250	13,895	
337	Distribution 371.7	EV CHARGERS - L2 CHARGERS	9.92%	11,867	9,174	0	0	21,041	16,454	
338	Distribution 373	STREET LIGHTING AND SIGNAL SYSTEMS	4.23%	667,750	60,738	(19,181)	0	709,307	689,092	
339	Total Distribution Plant			9,262,137	1,168,104	(157,757)	0	10,272,484	9,552,158	
340										
341	Land Rights 389	GENERAL LAND		17,451	0	(0)	0	17,451	17,451	
342	General 390	STRUCTURES AND IMPROVEMENTS	2.97%	378,268	48,912	(3,848)	0	423,332	383,475	
343	General 391	OFFICE FURNITURE AND EQUIPMENT	1.72%	92,979	6,526	(6,332)	0	93,173	90,315	
344	General 392.1	PASSENGER CARS	0.32%	20,922	1,761	(340)	0	22,343	21,637	
345	General 392.3	HEAVY TRUCKS	0.83%	11,265	757	(8)	0	12,013	11,641	
346	General 392.4	SPECIAL TRUCKS	0.16%	19,631	1,578	(86)	0	21,123	20,382	
347	General 392.5	TRAILERS	0.57%	21,448	1,636	(177)	0	22,907	22,183	
348	General 393	STORES EQUIPMENT	1.72%	5,040	3,398	(166)	0	8,273	6,656	
349	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	1.72%	102,419	9,769	(1,298)	0	110,889	106,654	
350	General 395	LABORATORY EQUIPMENT	1.72%	506	0	0	0	506	506	
351	General 396	POWER OPERATED EQUIPMENT	12.86%	19,186	1,391	0	0	20,577	19,886	
352	General 397	COMMUNICATION EQUIPMENT	1.72%	129,477	0	(6,701)	0	122,777	126,127	
353	General 398	MISCELLANEOUS EQUIPMENT	1.72%	8,621	0	(458)	0	8,164	8,392	
354	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	0.40%	8,450	0	0	0	8,450	8,450	
355	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	2.40%	12,069	8,019	0	0	20,088	14,976	
356	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	0.81%	90,395	173	0	0	90,568	90,481	
357	Intangible Plant 301-303 - Software	SOFTWARE	2.40%	355,069	32,151	0	0	387,219	357,735	
358	Total General & Intangible Plant			1,293,197	116,070	(19,413)	0	1,389,853	1,306,946	
359										
360	Energy Storage 387	ENERGY STORAGE EQUIPMENT	6.84%	0	0	0	0	0	0	
361	Total Energy Storage Plant			0	0	0	0	0	0	
362										
363	Production			9,721,034	646,457	(77,124)	0	10,290,366	10,067,747	
364	Transmission			5,903,717	874,550	(92,779)	0	6,685,488	6,245,067	
365	Distribution			9,262,137	1,168,104	(157,757)	0	10,272,484	9,552,158	
366	General			1,293,197	116,070	(19,413)	0	1,389,853	1,306,946	

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).				Type of Data Shown:			
Duke Energy Florida, LLC						_ Projected Test Year 3 Ended 12/31/2027 _ Projected Test Year 2 Ended 12/31/2026 _ Projected Test Year 1 Ended 12/31/2025 X Prior Year Ended 12/31/2024 _ Historical Test Year Ended 12/31/2023			
Docket No.: 20240025-EI						Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott			
(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Plant/Account Number	Account Description	Depreciation Rate	Plant Balance 12/31/2023	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance 12/31/2024	13 Month Average 12/31/2024
367	Energy Storage			0	0	0	0	0	0
368	Total Functionalized Plant			26,180,086	2,805,180	(347,074)	0	28,638,192	27,171,918
369									
370	Capital Lease 101	CAPITAL LEASES		235,782	0	0	0	235,782	235,782
371	Operating Leases 101	OPERATING LEASES		422,472	0	0	0	422,472	422,472
372	ARO 101	ARO		68,661	0	0	0	68,661	68,661
373	Contra OATT EPIS 101	CONTRA OATT EPIS		(2,490)	0	0	0	(2,490)	(2,490)
374	Other 101	OTHER PLANT		(2,005)	0	0	0	(2,005)	(2,005)
375	Total Other Plant			722,422	0	0	0	722,422	722,422
376									
377	Total Plant (101, 106, 118)			26,902,507	2,805,180	(347,074)	0	29,360,613	27,894,340

Note: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

FLORIDA PUBLIC SERVICE COMMISSION

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Duke Energy Florida, LLC

Docket No.: 20240025-EI

Type of Data Shown:

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- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line Number	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2022	(5) Total Plant Additions	(6) Total Plant Retired	(7) Adjust and/or Transfers	(8) Plant Balance 12/31/2023	(9) 13 Month Average
1	STEAM PRODUCTION								
2		ANCLOTE							
3	311	311 STRUCTURES & IMPROVEMENTS	0.9%	46,412	307	(17)	-	46,702	46,532
4	312	312 BOILER PLANT EQUIPMENT	10.4%	227,944	1,683	(224)	-	229,404	228,120
5	314	314 TURBOGENERATOR UNITS	7.7%	161,913	1,552	(248)	-	163,218	162,092
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	5.5%	40,025	574	(182)	-	40,418	40,242
7	316.1	316.1 MISC POWER PLANT EQUIPMENT	5.5%	10,095	434	(66)	-	10,463	10,314
8	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	131	-	-	-	131	131
9	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	128	-	-	-	128	128
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		1,049	-	-	-	1,049	1,049
11									
12		TOTAL ANCLOTE		487,697	4,550	(737)	-	491,513	488,608
13									
14									
15									
16		CRYSTAL RIVER 1&2							
17	311	311 STRUCTURES & IMPROVEMENTS	0.0%	-	-	-	-	-	-
18	312	312 BOILER PLANT EQUIPMENT	5.0%	-	-	-	-	-	-
19	314	314 TURBOGENERATOR UNITS	5.2%	-	-	-	-	-	-
20	315	315 ACCESSORY ELECTRIC EQUIPMENT	20.0%	-	-	-	-	-	-
21	316.1	316.1 MISC POWER PLANT EQUIPMENT	5.5%	-	-	-	-	-	-
22	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	0.0%	-	-	-	-	-	-
23	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
24	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		25,398	-	-	(7,812)	17,586	22,994
25									
26		TOTAL CRYSTAL RIVER 1&2		25,398	-	-	(7,812)	17,586	22,994
27									
28									
29		CRYSTAL RIVER 4&5							
30	311	311 STRUCTURES & IMPROVEMENTS	3.9%	482,229	676	(256)	-	482,649	482,578
31	312	312 BOILER PLANT EQUIPMENT	5.0%	1,742,410	1,672	(1,421)	-	1,742,661	1,742,818
32	314	314 TURBOGENERATOR UNITS	5.2%	350,901	178	(82)	-	350,997	350,991
33	315	315 ACCESSORY ELECTRIC EQUIPMENT	4.5%	188,391	-	-	-	188,391	188,391
34	316.1	316.1 MISC POWER PLANT EQUIPMENT	5.5%	40,069	484	(10)	-	40,543	40,394
35	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1,067	-	-	-	1,067	1,067
36	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	370	-	-	-	370	370
37	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
38		TOTAL CRYSTAL RIVER 4&5		2,805,437	3,010	(1,769)	-	2,806,678	2,806,609
39									
40									
41	312	RAIL CARS	3.4%	4,446	-	-	-	4,446	4,446
42									
43									
44	312.91	CRYSTAL RIVER 4&5 COALPILE	5.0%	1,713	-	-	-	1,713	1,713
45									
46	316.1	316.1 MISC POWER PLANT EQUIPMENT	14.3%	728	-	-	-	728	728
47	316.2	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	20.0%	564	-	-	-	564	564
48	316.3	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	14.3%	184	-	-	-	184	184
49									
50									
51									
52									
53									
54		TOTAL STEAM PRODUCTION		3,326,167	7,560	(2,506)	(7,812)	3,323,412	3,325,846
55									
56									
57		OTHER PRODUCTION							
58		AVON PARK PEAKERS							
59	341	341 STRUCTURES AND IMPROVEMENTS	0.6%	23	-	-	-	23	23

FLORIDA PUBLIC SERVICE COMMISSION

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line Number	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2022	(5) Total Plant Additions	(6) Total Plant Retired	(7) Adjust and/or Transfers	(8) Plant Balance 12/31/2023	(9) 13 Month Average
60									
61		TOTAL AVON PARK PEAKERS		23	-	-	-	23	23
62									
63		BARTOW							
64	341	341 STRUCTURES AND IMPROVEMENTS	7.5%	2,451	1,185	(56)	-	3,580	3,462
65	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5.8%	3,391	35	-	-	3,426	3,410
66	343	343 PRIME MOVERS	6.4%	22,944	74	(29)	-	22,989	22,961
67	344	344 GENERATORS	3.7%	6,920	-	-	-	6,920	6,920
68	345	345 ACCESSORY ELECTRIC EQUIPMENT	6.0%	3,896	1,202	(23)	-	5,075	4,939
69	346	346 MISC. POWER PLANT EQUIPMENT	5.4%	289	198	(2)	-	485	303
70	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
71									
72		TOTAL BARTOW		39,891	2,694	(110)	-	42,475	41,994
73									
74		BARTOW 4X1							
75	341	341 STRUCTURES AND IMPROVEMENTS	4.4%	90,937	273	(97)	-	91,113	91,046
76	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6.9%	44,345	4,542	(371)	-	48,516	46,857
77	343	343 PRIME MOVERS	3.2%	417,463	5,036	(3,423)	-	419,076	418,368
78	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	14.7%	89,069	-	-	-	89,069	89,069
79	344	344 GENERATORS	3.5%	49,542	493	(280)	(23)	49,732	49,712
80	345	345 ACCESSORY ELECTRIC EQUIPMENT	2.8%	39,758	618	(351)	23	40,048	39,949
81	346	346 MISC. POWER PLANT EQUIPMENT	4.0%	23,810	240	(4)	-	24,046	23,976
82	346.01	346.01 OTH PROD MISC COMCTN		2				2	2
83									
84		TOTAL BARTOW 4X1		754,926	11,202	(4,526)	-	761,602	758,969
85									
86		BAYBORO							
87	341	341 STRUCTURES AND IMPROVEMENTS	9.3%	2,000	4	(8)	-	1,996	1,996
88	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	8.6%	1,919	-	-	-	1,919	1,919
89	343	343 PRIME MOVERS	1.5%	17,748	-	(17)	-	17,731	17,732
90	344	344 GENERATORS	8.7%	3,896	-	-	-	3,896	3,896
91	345	345 ACCESSORY ELECTRIC EQUIPMENT	8.8%	1,512	1	(8)	-	1,505	1,506
92	346	346 MISC. POWER PLANT EQUIPMENT	10.4%	581	-	-	-	581	581
93	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	4
94	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%						16
95									
96		TOTAL BAYBORO		27,676	5	(33)	-	27,648	27,651
97									
98		CITRUS CC							
99	341	341 STRUCTURES AND IMPROVEMENTS	2.7%	126,987	1,479	(389)	-	128,077	127,335
100	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	211,808	288	(100)	-	211,996	211,817
101	343	343 PRIME MOVERS	3.2%	733,887	26,923	(5,583)	-	755,227	741,783
102	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	9.2%	183,250	(9)	16,974	-	200,215	198,911
103	344	344 GENERATORS	2.8%	16,619	-	-	-	16,619	16,619
104	345	345 ACCESSORY ELECTRIC EQUIPMENT	2.9%	120,492	282	(28)	-	120,746	120,535
105	346	346 MISC. POWER PLANT EQUIPMENT	3.4%	6,238	1,470	(43)	-	7,665	6,872
106									
107		TOTAL CITRUS CC		1,399,281	30,433	10,831	-	1,440,545	1,423,871
108									
109		DEBARY (NEW)							
110	341	341 STRUCTURES AND IMPROVEMENTS	1.1%	5,376	-	(7)	-	5,369	5,375
111	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	6,453	34	-	-	6,487	6,484
112	343	343 PRIME MOVERS	0.9%	72,216	2,323	(5,605)	-	68,934	70,229
113	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	0.9%	-	4,417	-	-	4,417	3,144
114	344	344 GENERATORS	0.9%	18,542	1,302	(261)	-	19,582	19,262
115	345	345 ACCESSORY ELECTRIC EQUIPMENT	1.1%	7,264	1,761	(61)	-	8,964	7,812
116	346	346 MISC. POWER PLANT EQUIPMENT	0.0%	1,051	407	-	-	1,458	1,083
117	346	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1	-	-	-	1	1
118									

FLORIDA PUBLIC SERVICE COMMISSION

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(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line Number	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2022	(5) Total Plant Additions	(6) Total Plant Retired	(7) Adjust and/or Transfers	(8) Plant Balance 12/31/2023	(9) 13 Month Average
119		TOTAL DEBARY (NEW)		110,903	10,244	(5,934)	-	115,212	113,389
120									
121		DEBARY (OLD)							
122	341	341 STRUCTURES AND IMPROVEMENTS	4.5%	6,259	120	-	-	6,379	6,269
123	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5.5%	10,325	2	-	-	10,327	10,326
124	343	343 PRIME MOVERS	3.2%	26,680	864	(149)	-	27,395	27,080
125	344	344 GENERATORS	6.2%	7,869	-	-	-	7,869	7,869
126	345	345 ACCESSORY ELECTRIC EQUIPMENT	5.2%	7,052	254	(39)	-	7,267	7,086
127	346	346 MISC. POWER PLANT EQUIPMENT	4.2%	1,498	94	(15)	-	1,577	1,530
128	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	18
129	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	1
130									
131		TOTAL DEBARY (OLD)		59,703	1,334	(203)	-	60,834	60,180
132									
133		HIGGINS							
134	341	341 STRUCTURES AND IMPROVEMENTS	2.9%	-	-	-	-	-	-
135	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5.4%	-	-	-	-	-	-
136	343	343 PRIME MOVERS	2.9%	-	-	-	-	-	-
137	344	344 GENERATORS	2.5%	-	-	-	-	-	-
138	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	-	-	-	-	-	-
139	346	346 MISC. POWER PLANT EQUIPMENT	4.6%	-	-	-	-	-	-
140	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
141	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
142									
143		TOTAL HIGGINS		-	-	-	-	-	-
144									
145		HINES #1							
146	341	341 STRUCTURES AND IMPROVEMENTS	3.3%	63,678	336	(107)	-	63,907	63,748
147	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.7%	18,032	455	(157)	-	18,330	18,091
148	343	343 PRIME MOVERS	5.8%	197,125	13,238	(2,455)	-	207,908	201,842
149	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	13.2%	91,644	-	-	-	91,644	91,644
150	344	344 GENERATORS	2.1%	44,923	185	(1,900)	-	43,208	44,090
151	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.9%	46,326	176	(66)	-	46,436	46,349
152	346	346 MISC. POWER PLANT EQUIPMENT	6.1%	10,666	378	(21)	-	11,023	10,716
153	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	16	-	-	-	16	10
154	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	5
155									
156		TOTAL HINES #1		472,410	14,768	(4,706)	-	482,472	476,496
157									
158		HINES #2							
159	341	341 STRUCTURES AND IMPROVEMENTS	1.0%	19,070	73	(19)	-	19,124	19,104
160	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.4%	12,566	193	(76)	-	12,683	12,595
161	343	343 PRIME MOVERS	5.6%	108,866	3,094	(115)	-	111,845	110,064
162	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	12.4%	66,185	-	-	-	66,185	66,185
163	344	344 GENERATORS	2.9%	36,810	183	(14)	-	36,979	36,825
164	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.8%	18,839	153	(61)	-	18,931	18,857
165	346	346 MISC. POWER PLANT EQUIPMENT	3.5%	2,957	76	-	-	3,033	2,962
166									
167		TOTAL HINES #2		265,293	3,772	(285)	-	268,780	266,591
168									
169		HINES #3							
170	341	341 STRUCTURES AND IMPROVEMENTS	1.8%	11,059	78	(44)	-	11,093	11,067
171	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-4.9%	14,713	206	(27)	-	14,892	14,731
172	343	343 PRIME MOVERS	5.8%	125,480	1,116	(359)	-	126,237	125,457
173	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	15.2%	28,796	-	-	-	28,796	28,796
174	344	344 GENERATORS	2.2%	53,394	-	-	-	53,394	53,394
175	345	345 ACCESSORY ELECTRIC EQUIPMENT	1.9%	22,819	193	(529)	-	22,483	22,671
176	346	346 MISC. POWER PLANT EQUIPMENT	3.1%	2,284	28	-	-	2,312	2,286
177									

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Line Number	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2022	(5) Total Plant Additions	(6) Total Plant Retired	(7) Adjust and/or Transfers	(8) Plant Balance 12/31/2023	(9) 13 Month Average
178		TOTAL HINES #3		258,545	1,621	(959)	-	259,207	258,401
179									
180		HINES #4							
181	341	341 STRUCTURES AND IMPROVEMENTS	2.0%	13,460	99	(9)	-	13,550	13,473
182	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.3%	7,493	285	(20)	-	7,758	7,512
183	343	343 PRIME MOVERS	4.1%	149,521	225	(1,170)	-	148,576	149,094
184	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	12.4%	42,613	-	(454)	-	42,159	42,473
185	344	344 GENERATORS	2.9%	45,541	-	-	-	45,541	45,541
186	345	345 ACCESSORY ELECTRIC EQUIPMENT	2.6%	25,817	150	(104)	-	25,863	25,836
187	346	346 MISC. POWER PLANT EQUIPMENT	3.5%	8,316	46	-	-	8,362	8,309
188									
189		TOTAL HINES #4		292,761	805	(1,757)	-	291,809	292,238
190									
191		INTERCESSION CITY P1-6							
192	341	341 STRUCTURES AND IMPROVEMENTS	2.5%	4,547	62	-	-	4,609	4,580
193	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-5.6%	6,103	13	-	-	6,116	6,104
194	343	343 PRIME MOVERS	5.8%	30,443	1,443	(46)	-	31,840	31,062
195	344	344 GENERATORS	2.6%	6,306	(54)	-	-	6,252	6,256
196	345	345 ACCESSORY ELECTRIC EQUIPMENT	5.2%	6,039	2,129	(44)	-	8,124	6,441
197	346	346 MISC. POWER PLANT EQUIPMENT	5.5%	1,877	206	(29)	-	2,054	1,972
198	346	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1	-	-	-	1	1
199									
200		TOTAL INTERCESSION CITY P 1-6		55,316	3,799	(119)	-	58,996	56,417
201									
202		INTERCESSION CITY (NEW) P7-10							
203	341	341 STRUCTURES AND IMPROVEMENTS	1.8%	9,938	-	-	-	9,938	9,938
204	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.5%	7,820	41	(6)	-	7,855	7,824
205	343	343 PRIME MOVERS	3.1%	76,403	5,860	(3,908)	-	78,355	77,112
206	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	3.1%	5,126	4,989	-	-	10,115	6,738
207	344	344 GENERATORS	2.3%	17,557	1,224	(476)	-	18,305	17,717
208	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.5%	6,964	583	(628)	-	6,919	7,070
209	346	346 MISC. POWER PLANT EQUIPMENT	4.3%	1,036	151	(11)	-	1,176	1,161
210	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	44	-	-	-	44	44
211									
212		TOTAL INTERCESSION CITY P 7-10		124,888	12,848	(5,029)	-	132,707	127,604
213									
214		INTERCESSION CITY P11							
215	341	341 STRUCTURES AND IMPROVEMENTS	0.9%	2,120	-	-	-	2,120	2,120
216	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.0%	2,017	-	-	-	2,017	2,017
217	343	343 PRIME MOVERS	1.4%	25,109	-	-	-	25,109	25,109
218	344	344 GENERATORS	1.2%	4,168	-	-	-	4,168	4,168
219	345	345 ACCESSORY ELECTRIC EQUIPMENT	1.6%	4,772	27	(99)	-	4,700	4,768
220	346	346 MISC. POWER PLANT EQUIPMENT	2.4%	257	-	-	-	257	257
221									
222		TOTAL INTERCESSION CITY P 11		38,443	27	(99)	-	38,371	38,440
223									
224		INTERCESSION CITY P12-14							
225	341	341 STRUCTURES AND IMPROVEMENTS	2.5%	1,385	3	-	-	1,388	1,385
226	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.2%	5,197	24	(25)	-	5,196	5,194
227	343	343 PRIME MOVERS	2.2%	67,816	6,793	(5,284)	-	69,325	67,680
228	344	344 GENERATORS	1.4%	17,942	159	-	-	18,101	18,089
229	345	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	9,822	603	(9)	-	10,416	9,872
230	346	346 MISC. POWER PLANT EQUIPMENT	2.8%	158	111	-	-	269	218
231									
232		TOTAL INTERCESSION CITY P 12-14		102,320	7,693	(5,318)	-	104,695	102,437
233									
234		OSPREY CC							
235	341	341 STRUCTURES AND IMPROVEMENTS	2.0%	76,724	504	(123)	-	77,105	76,809
236	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.3%	13,816	205	(3)	-	14,018	13,909

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line Number	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2022	(5) Total Plant Additions	(6) Total Plant Retired	(7) Adjust and/or Transfers	(8) Plant Balance 12/31/2023	(9) 13 Month Average
237	343	343 PRIME MOVERS	2.9%	175,649	16,308	(2,694)	-	189,263	182,028
238	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	7.1%	60,892	14,617	(26,110)	-	49,399	56,172
239	344	344 GENERATORS	2.4%	31,419	1,067	(268)	-	32,218	31,772
240	345	345 ACCESSORY ELECTRIC EQUIPMENT	2.0%	40,852	1,297	(343)	-	41,806	41,119
241	346	346 MISC. POWER PLANT EQUIPMENT	2.9%	8,756	588	(44)	-	9,300	9,131
242									
243		TOTAL OSPREY CC		408,108	34,586	(29,585)	-	413,109	410,940
244									
245		RIO PINAR							
246	341	341 STRUCTURES AND IMPROVEMENTS	3.2%	-	-	-	-	-	-
247	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	-	-	-	-	-	-
248	343	343 PRIME MOVERS	2.3%	-	-	-	-	-	-
249	344	344 GENERATORS	2.3%	-	-	-	-	-	-
250	345	345 ACCESSORY ELECTRIC EQUIPMENT	4.2%	-	-	-	-	-	-
251	346	346 MISC. POWER PLANT EQUIPMENT	8.6%	-	-	-	-	-	-
252									
253		TOTAL RIO PINAR		-	-	-	-	-	-
254									
255		SUWANNEE							
256	341	341 STRUCTURES AND IMPROVEMENTS	0.0%	4,628	-	-	-	4,628	4,628
257	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.3%	7,354	33	(6)	-	7,381	7,379
258	343	343 PRIME MOVERS	4.2%	28,687	-	-	-	28,687	28,688
259	344	344 GENERATORS	4.3%	7,201	-	-	-	7,201	7,201
260	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.5%	6,348	-	-	-	6,348	6,348
261	346	346 MISC. POWER PLANT EQUIPMENT	3.3%	2,181	15	-	-	2,196	2,192
262									
263		TOTAL SUWANNEE		56,399	48	(6)	-	56,441	56,435
264									
265	346	346.0 SYSTEM ASSETS	14.3%	666	-	-	-	666	666
266	346.2	346.2 SYSTEM ASSETS (5 YEAR)	20.0%	32	-	-	-	32	32
267									
268		TOTAL SYSTEM		698	-	-	-	698	698
269									
270		TIGER BAY							
271	341	341 STRUCTURES AND IMPROVEMENTS	3.3%	11,407	60	(78)	-	11,389	11,423
272	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	9.6%	5,569	128	(31)	-	5,666	5,571
273	343	343 PRIME MOVERS	6.5%	30,821	528	(261)	-	31,088	30,848
274	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	12.8%	23,464	-	-	-	23,464	23,464
275	344	344 GENERATORS	7.7%	10,677	-	-	-	10,677	10,677
276	345	345 ACCESSORY ELECTRIC EQUIPMENT	8.1%	8,890	31	(4)	-	8,917	8,908
277	346	346 MISC. POWER PLANT EQUIPMENT	4.5%	1,731	326	-	-	2,057	1,807
278	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
279									
280		TOTAL TIGER BAY		92,559	1,073	(374)	-	93,258	92,697
281									
282		TURNER							
283	341	341 STRUCTURES AND IMPROVEMENTS	2.0%	-	-	-	-	-	-
284	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	-	-	-	-	-	-
285	343	343 PRIME MOVERS	1.2%	-	-	-	-	-	-
286	344	344 GENERATORS	2.4%	-	-	-	-	-	-
287	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.0%	-	-	-	-	-	-
288	346	346 MISC. POWER PLANT EQUIPMENT	20.0%	-	-	-	-	-	-
289	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
290									
291		TOTAL TURNER		-	-	-	-	-	-
292									
293		UNIVERSITY OF FLORIDA							
294	341	341 STRUCTURES AND IMPROVEMENTS	5.8%	6,814	74	(10)	-	6,878	6,847
295	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	9.8%	6,250	131	(41)	-	6,340	6,313

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296	343	343 PRIME MOVERS	22.9%	31,491	1,765	(2,151)	-	31,105	31,907
297	344	344 GENERATORS	5.6%	5,965	-	-	-	5,965	5,965
298	345	345 ACCESSORY ELECTRIC EQUIPMENT	6.4%	6,219	-	-	-	6,219	6,219
299	346	346 MISC. POWER PLANT EQUIPMENT	8.0%	1,523	34	-	-	1,556	1,547
300	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	15	-	-	-	15	15
301	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	21	-	-	-	21	21
302									
303		TOTAL UNIVERSITY OF FLORIDA		58,298	2,004	(2,202)	-	58,099	58,834
304									
305		ARCHER-SOLAR							
306	341	341 STRUCTURES AND IMPROVEMENTS	0.0%	-	-	-	-	-	-
307									
308		TOTAL ARCHER-SOLAR		-	-	-	-	-	-
309									
310		BAY RANCH-SOLAR							
311	341	341 STRUCTURES AND IMPROVEMENTS	3.3%	-	9,866	-	-	9,866	6,764
312	344	344 SOLAR GENERATORS	3.3%	-	81,063	-	-	81,063	55,575
313	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	-	8,750	-	-	8,750	5,999
314	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	-	2,320	-	-	2,320	357
315									
316		TOTAL BAY RANCH-SOLAR		-	101,999	-	-	101,999	68,695
317									
318		BAY TRAIL-SOLAR							
319	341	341 STRUCTURES AND IMPROVEMENTS	3.3%	13,057	(48)	-	-	13,009	13,094
320	344	344 SOLAR GENERATORS	3.3%	67,565	(249)	-	-	67,316	67,758
321	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	26,988	1,897	-	-	28,885	27,874
322	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	2,968	-	-	-	2,968	2,968
323									
324		TOTAL BAY TRAIL-SOLAR		110,578	1,600	-	-	112,178	111,693
325									
326		CAP SAN BLAS-SOLAR							
327	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	1,218	-	-	(219)	999	1,184
328									
329		TOTAL CAP SAN BLAS-SOLAR		1,218	-	-	(219)	999	1,184
330									
331		CHARLIE CREEK-SOLAR							
332	341	341 STRUCTURES AND IMPROVEMENTS	3.3%	8,909	959	-	-	9,868	9,001
333	344	344 SOLAR GENERATORS	3.3%	73,197	(5,747)	-	(23)	67,427	72,906
334	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	13,400	4,497	-	-	17,897	13,774
335	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	3,472	-	-	(623)	2,849	3,376
336									
337		TOTAL CHARLIE CREEK-SOLAR		98,978	(291)	-	(646)	98,041	99,058
338									
339		COLUMBIA SOLAR							
340	341	341 SOLAR - STRUCT AND IMPR	3.4%	8,691	-	-	-	8,691	8,691
341	344	344 SOLAR GENERATORS	3.4%	87,197	-	-	-	87,197	87,197
342	345	345 SOLAR ACCESSORY ELECT EQUIP	3.4%	8,985	634	-	-	9,619	9,179
343	346	346 SOLAR MISC. POWER PLANT EQUIP	3.4%	11	-	-	-	11	11
344	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	4,866	-	-	(2,629)	2,237	4,461
345									
346		TOTAL COLUMBIA SOLAR		109,750	634	-	(2,629)	107,755	109,538
347									
348									
349		DEBARY SOLAR							
350	341	341 SOLAR - STRUCT AND IMPR	3.4%	2,407	-	-	-	2,407	2,407
351	344	344 SOLAR GENERATORS	3.4%	74,034	-	-	-	74,034	74,034
352	345	345 SOLAR ACCESSORY ELECT EQUIP	3.4%	10,721	-	-	-	10,721	10,721
353									
354		TOTAL DEBARY SOLAR		87,162	-	-	-	87,162	87,162

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355									
356		DOLPHIN SOLAR							
357	341	341 SOLAR - STRUCT AND IMPR	3.3%	-	9	-	-	9	2
358	344	344 SOLAR GENERATORS	3.3%	-	1,425	-	-	1,425	329
359	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	-	322	-	-	322	74
360	346	346 SOLAR MISC. POWER PLANT EQUIP	0.0%	-	-	-	-	-	-
361	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	-	-	-	-	-	-
362									
363		TOTAL DOLPHIN SOLAR		-	1,756	-	-	1,756	405
364									
365		DUETTE SOLAR							
366	341	341 SOLAR - STRUCT AND IMPR	3.3%	6,932	-	-	-	6,932	6,932
367	344	344 SOLAR GENERATORS	3.3%	83,728	-	-	-	83,728	83,728
368	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	7,252	-	-	-	7,252	7,252
369	346	346 SOLAR MISC. POWER PLANT EQUIP	3.3%	-	16	-	-	16	8
370									
371		TOTAL DUETTE SOLAR		97,912	16	-	-	97,928	97,920
372									
373		FORT GREEN-SOLAR							
374	341	341 STRUCTURES AND IMPROVEMENTS	3.3%	10,322	(740)	-	-	9,582	9,868
375	344	344 SOLAR GENERATORS	3.3%	86,882	1,612	(486)	-	88,008	87,843
376	345	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	9,050	(527)	-	-	8,523	8,727
377	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	3,809	-	-	-	3,809	3,809
378									
379		TOTAL FORT GREEN-SOLAR		110,063	345	(486)	-	109,922	110,247
380									
381		HAMILTON-SOLAR							
382	341	341 SOLAR - STRUCT AND IMPR	3.1%	2,570	-	-	-	2,570	2,570
383	344	344 SOLAR GENERATORS	3.4%	96,885	7	-	-	96,892	96,887
384	345	345 SOLAR ACCESSORY ELECT EQUIP	3.4%	10,732	-	-	-	10,732	10,732
385	346	346 SOLAR MISC. POWER PLANT EQUIP	3.4%	73	91	(12)	-	152	93
386	347	347 SOLAR ASSET RETIREMENT COSTS		5,196	-	-	-	5,196	5,196
387									
388		TOTAL HAMILTON SOLAR		115,456	98	(12)	-	115,542	115,479
389									
390		HARDEETOWN-SOLAR							
391	341	341 SOLAR - STRUCT AND IMPR	3.3%	-	10,826	-	-	10,826	7,398
392	344	344 SOLAR GENERATORS	3.3%	-	88,953	-	-	88,953	60,786
393	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	-	9,602	-	-	9,602	6,561
394	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	-	2,161	-	-	2,161	332
395									
396		TOTAL HARDEETOWN SOLAR		-	111,542	-	-	111,542	75,077
397									
398		HIGH SPRINGS-SOLAR							
399	341	341 SOLAR - STRUCT AND IMPR	3.3%	-	9,275	-	-	9,275	7,203
400	344	344 SOLAR GENERATORS	3.3%	-	76,436	-	-	76,436	51,961
401	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	-	9,703	-	-	9,703	6,616
402	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	-	3,400	-	-	3,400	523
403									
404		TOTAL HIGH SPRINGS SOLAR		-	98,814	-	-	98,814	66,302
405									
406		HILDRETH-SOLAR							
407	341	341 SOLAR - STRUCT AND IMPR	3.3%	-	11,566	-	-	11,566	7,537
408	344	344 SOLAR GENERATORS	3.3%	-	86,644	-	-	86,644	60,638
409	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	-	11,110	-	-	11,110	6,816
410	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	-	3,020	-	-	3,020	465
411									
412		TOTAL HILDRETH SOLAR		-	112,340	-	-	112,340	75,455
413									

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414		HINES-SOLAR							
415	341	341 SOLAR - STRUCT AND IMPR	0.0%	-	79	-	-	79	6
416	344	344 SOLAR GENERATORS	0.0%	-	1,908	-	-	1,908	147
417	345	345 SOLAR ACCESSORY ELECT EQUIP	0.0%	-	399	-	-	399	31
418									
419		TOTAL HINES SOLAR		-	2,386	-	-	2,386	184
420									
421		JENNINGS-SOLAR							
422	341	341 SOLAR - STRUCT AND IMPR	0.0%	-	-	-	-	-	-
423	344	344 SOLAR GENERATORS	0.0%	-	-	-	-	-	-
424	345	345 SOLAR ACCESSORY ELECT EQUIP	0.0%	-	-	-	-	-	-
425	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	-	714	-	-	714	55
426									
427		TOTAL JENNINGS SOLAR		-	714	-	-	714	55
428									
429		JOHN HOPKINS-SOLAR							
430	341	341 SOLAR - STRUCT AND IMPR	3.3%	-	20	-	-	20	3
431	344	344 SOLAR GENERATORS	3.3%	-	3,074	-	-	3,074	473
432	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	-	695	-	-	695	107
433	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	-	1,250	-	-	1,250	96
434									
435		TOTAL JOHN HOPKINS SOLAR		-	5,039	-	-	5,039	679
436									
437		LAKE PLACID SOLAR							
438	341	341 SOLAR - STRUCT AND IMPR	3.4%	2,613	-	-	-	2,613	2,613
439	344	344 SOLAR GENERATORS	3.4%	45,158	-	-	-	45,158	45,158
440	345	345 SOLAR ACCESSORY ELECT EQUIP	3.4%	11,604	7	-	-	11,611	11,604
441	346	346.66 SOLAR-MISC PWR PLT EQ		-	181	-	-	181	14
442	347	347 SOLAR ASSET RETIREMENT COSTS		4,309	-	-	-	4,309	4,310
443									
444		TOTAL LAKE PLACID SOLAR		63,684	188	-	-	63,872	63,699
445									
446		MICANOPY SOLAR							
447	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	1,100	-	-	(198)	902	1,054
448									
449		TOTAL MICANOPY SOLAR		1,100	-	-	(198)	902	
450									
451		OSCEOLA-SOLAR							
452	341	341 SOLAR - STRUCT AND IMPR	20.8%	86	-	-	-	86	86
453	344	344 SOLAR GENERATORS	3.3%	6,427	-	-	-	6,427	6,427
454	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	1,106	-	-	-	1,106	1,106
455									
456		TOTAL OSCEOLA-SOLAR		7,619	-	-	-	7,619	7,619
457									
458		PERRY-SOLAR							
459	341	341 STRUCTURES AND IMPROVEMENTS	3.8%	347	-	-	-	347	347
460	344	344 SOLAR GENERATORS	3.4%	9,271	-	-	-	9,271	9,271
461	345	345 SOLAR ACCESSORY ELECT EQUIP	3.4%	1,496	170	-	-	1,666	1,509
462	346	346 SOLAR MISC. POWER PLANT EQUIP	3.6%	15	-	-	-	15	15
463									
464		TOTAL PERRY-SOLAR		11,129	170	-	-	11,299	11,141
465									
466		SANDY CREEK-SOLAR							
467	341	341 STRUCTURES AND IMPROVEMENTS	3.3%	8,845	(1,849)	-	-	6,996	7,707
468	344	344 SOLAR GENERATORS	3.3%	74,454	(12,194)	(7)	-	62,253	66,947
469	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	7,755	13,100	-	-	20,855	15,817
470	346	346 SOLAR MISC. POWER PLANT EQUIP	3.3%	-	51	-	-	51	16
471	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	3,372	-	-	-	3,372	3,372
472									

FLORIDA PUBLIC SERVICE COMMISSION

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

Duke Energy Florida, LLC

Docket No.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line Number	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2022	(5) Total Plant Additions	(6) Total Plant Retired	(7) Adjust and/or Transfers	(8) Plant Balance 12/31/2023	(9) 13 Month Average
473		TOTAL SANDY CREEK-SOLAR		94,426	(892)	(7)	-	93,527	93,860
474									
475		SANTA FE SOLAR							
476	341	341 SOLAR - STRUCT AND IMPR	3.3%	10,043	315	-	-	10,358	10,221
477	344	344 SOLAR GENERATORS	3.3%	84,537	-	-	-	84,537	84,537
478	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	8,806	-	-	-	8,806	8,846
479	346	346 SOLAR MISC. POWER PLANT EQUIP	3.3%	-	8	-	-	8	4
480									
481		TOTAL SANTA FE SOLAR		103,386	323	-	-	103,709	103,609
482									
483		ST PETE PIER SOLAR							
484	344	344 SOLAR GENERATORS	3.4%	1,452	-	-	-	1,452	1,452
485	345	345 SOLAR ACCESSORY ELECT EQUIP	3.4%	94	-	-	-	94	94
486									
487		TOTAL ST PETE PIER SOLAR		1,546	-	-	-	1,546	1,546
488									
489		SUWANNEE SOLAR							
490	341	341 SOLAR - STRUCT AND IMPR	3.4%	60	-	-	-	60	60
491	344	344 SOLAR GENERATORS	3.4%	14,111	-	-	-	14,111	14,111
492	345	345 SOLAR ACCESSORY ELECT EQUIP	3.4%	2,544	-	-	-	2,544	2,544
493									
494		TOTAL SUWANNEE-SOLAR		16,715	-	-	-	16,715	16,715
495									
496		TRENTON SOLAR							
497	341	341 SOLAR - STRUCT AND IMPR	3.4%	6,242	-	-	-	6,242	6,242
498	344	344 SOLAR GENERATORS	3.4%	75,345	10	(8)	-	75,347	75,346
499	345	345 SOLAR ACCESSORY ELECT EQUIP	3.4%	15,841	5	(5)	-	15,841	15,841
500	346	346 SOLAR MISC. POWER PLANT EQUIP	3.4%	65	48	-	-	113	80
501	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	3,886	881	-	(987)	3,780	3,870
502									
503		TOTAL TRENTON SOLAR		101,379	944	(13)	(987)	101,323	101,379
504									
505		TWIN RIVERS SOLAR							
506	341	341 SOLAR - STRUCT AND IMPR	3.3%	7,306	-	-	-	7,306	7,306
507	344	344 SOLAR GENERATORS	3.3%	67,788	-	-	-	67,788	67,788
508	345	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	19,089	-	-	-	19,089	19,089
509	347	347 SOLAR ASSET RETIREMENT COSTS	0.0%	6,044	-	-	-	6,044	6,044
510									
511		TOTAL TWIN RIVERS SOLAR		100,227	-	-	-	100,227	100,227
512									
513	348	348 ENERGY STORAGE EQUIPMENT		24,056	7,037	-	-	31,093	25,278
514	342	342.9-343.9 GAS CONVERSION		1,017	-	(5)	-	1,012	1,013
515									
516		TOTAL OTHER PRODUCTION		5,875,842	583,718	(50,937)	(4,679)	6,403,942	6,210,579
517									
518									
519	TRANSMISSION PLANT								
520	350.1	350.1 RIGHTS OF WAY	1.2%	91,292	10,030	(7)	-	101,315	98,916
521	352	352 STRUCTURES	1.4%	103,433	(207)	(692)	(8,947)	93,587	102,724
522	353	353 STATION EQUIPMENT	1.8%	1,871,283	200,976	(20,921)	(3,981)	2,047,357	1,967,189
523	353.91	353.91 ENERGY CONTROL CENTER	1.1%	55,947	281	235	-	56,463	56,297
524	354	354 TOWERS AND FIXTURES	1.3%	81,444	976	(221)	-	82,199	81,856
525	355	355 POLES AND FIXTURES	3.3%	1,860,693	196,368	(13,265)	-	2,043,796	1,935,453
526	356	356 OVERHEAD CONDUCTOR	1.9%	947,624	114,227	(13,435)	(508)	1,047,908	1,002,081
527	357	357 UNDERGROUND CONDUIT	1.2%	41,489	169	(99)	-	41,559	41,631
528	358	358 UNDERGROUND CONDUCTOR	2.0%	87,773	799	(66)	-	88,506	88,389
529	359	359 MISCELLANEOUS PLANT EQUIP.	0.9%	49,871	3	-	-	49,874	49,873
530		TOTAL TRANSMISSION PLANT		5,190,849	523,622	(48,471)	(13,436)	5,652,564	5,424,408
531									

FLORIDA PUBLIC SERVICE COMMISSION

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

Duke Energy Florida, LLC

Docket No.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line Number	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2022	(5) Total Plant Additions	(6) Total Plant Retired	(7) Adjust and/or Transfers	(8) Plant Balance 12/31/2023	(9) 13 Month Average
532									
533	DISTRIBUTION PLANT								
534	360.1	360.1 RIGHTS OF WAY	1.4%	69,963	3,962	-		73,925	71,549
535	361	361 STRUCTURES	1.4%	28,598	284	5,608	9,006	43,496	34,111
536	362	362 STATION EQUIPMENT	1.8%	1,455,265	66,918	657	4,022	1,526,862	1,474,282
537	363	363 ENERGY STORAGE	6.9%	-	6,764	-		6,764	1,037
538	364	364 POLES AND FIXTURES	4.2%	865,682	87,106	366	-	953,155	901,227
539	365	365 OVERHEAD CONDUCTOR	2.7%	1,269,064	153,728	6,078	506	1,429,376	1,344,153
540	366	366 UNDERGROUND CONDUIT	1.6%	504,665	64,932	(3,287)	-	566,310	536,245
541	367	367 UNDERGROUND CONDUCTOR	3.0%	1,347,541	134,010	(476)		1,481,075	1,412,098
542	368	368 LINE TRANSFORMER	2.9%	1,036,424	111,894	(14,344)	-	1,133,974	1,085,541
543	369.1	369.1 UNDERGROUND SERVICES	2.2%	488,214	43,651	290		532,155	510,118
544	369	369.2 OVERHEAD SERVICES	4.1%	154,046	14,594	(4,041)	-	164,599	157,587
545	370	370 METERS	6.0%	28,128	1,042	(353)		28,818	28,356
546	370.2	370.2 AMI METERS	6.7%	330,690	14,864	(25,567)	-	319,987	328,839
547	370.7	370.7 EV CHARGER METER	1.8%	4,655	5,814	-		10,469	7,688
548	371	371 INSTALL ON CUST. PREM.	3.6%	15,831	4,261	-		20,092	18,471
549	373	373 STREET LIGHTING	3.1%	624,941	107,713	(25,825)	-	706,829	668,677
550									
551		TOTAL DISTRIBUTION PLANT		8,223,707	821,537	(60,894)	13,534	8,997,886	8,579,979
552	ENERGY CONSERVATION EQUIPMENT								
553	398.1	398.1 ENERGY CONSERVATION EQUIPMENT	20.0%	1,451	-	-		1,451	
554				1,451	-	-		1,451	1,451
555									
556	GENERAL PLANT								
557	390	390 STRUCTURES	3.0%	296,919	15,580	(10,714)	(59)	301,727	301,435
558	391	391 OFFICE FURNITURE AND EQUIPMENT	14.3%	91,845	16,740	(5,757)	-	102,828	98,269
559	393	393 STORES EQUIPMENT	14.3%	3,842	-	(52)		3,791	3,823
560	394	394 TOOLS, SHOP & GARAGE EQUIP.	14.3%	99,187	10,700	(3,970)	(40)	105,877	102,539
561	395	395 LABORATORY EQUIPMENT	14.3%	506	-	-		506	506
562	396	396 POWER OPERATED EQUIPMENT	12.9%	17,797	-	(452)		17,345	17,763
563	397	397 COMMUNICATIONS EQUIPMENT	14.3%	134,727	69,469	(5,700)		198,497	178,201
564	398	398 MISCELLANEOUS EQUIPMENT	14.3%	9,079	555	(96)		9,539	9,209
565	399.1	399.1 GENERAL PLT ARO	0.0%	1,974	1,466	-	(10,568)	(7,128)	1,044
566									
567		TOTAL GENERAL PLANT		655,876	114,510	(26,741)	(10,667)	732,982	712,788
568									
569	TRANSPORTATION								
570	392.1	392.1 SE PASS. CARS & STA WAGONS	0.0%	2,644	-	-		2,644	2,644
571	392.2	392.2 TRUCKS 1/2 TON & OVER	various	16,858	-	-		16,858	16,858
572	392.13	392.13 SE TRUCKS 2 TON & OVER	0.0%	10,517	-	-		10,517	10,517
573	392.6	392.6 TRANSPORTATION EQUIPMENT	0.0%	18,141	-	(285)		17,856	18,119
574	392.18	392.18 SE TRAILERS	3.3%	19,991	2,709	(303)		22,397	22,468
575									
576				68,151	2,709	(588)		70,272	70,607
577									
578	INTANGIBLE PLANT								
579	302	302 INTANGIBLE PLANT	3.3%	8,450	-	-		8,450	8,450
580	303.3	303.03 INTANGIBLE PLANT - 3 Year	0.0%	4,837	10,013	-	843	15,693	240,215
581	303	303 INTANGIBLE PLANT - 5 Year	0.0%	226,816	46,927	(15,886)	(843)	257,014	9,621
582	303.1	303.10 INTANGIBLE PLANT - 10 YEAR	0.0%	52,533	28,546	-		81,079	63,323
583	303.15	303.15 INTANGIBLE PLANT - 15 Year	0.0%	90,224	-	-		90,224	90,224
584									
585		TOTAL INTANGIBLE PLANT		382,860	85,486	(15,886)	-	452,460	411,833
586									
587	TOTAL ELECTRIC PLANT			23,724,903	2,139,142	(206,023)	(23,060)	25,634,969	24,737,491
588									
589		Non-Depreciable Plant							
590									

FLORIDA PUBLIC SERVICE COMMISSION
 Duke Energy Florida, LLC
 Docket No.: 20240025-EI

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line Number	(1) Plant/Account Number	(2) Account Description	(3) Depreciation Rate	(4) Plant Balance 12/31/2022	(5) Total Plant Additions	(6) Total Plant Retired	(7) Adjust and/or Transfers	(8) Plant Balance 12/31/2023	(9) 13 Month Average
591		LAND							
592	310	Non-depr Land & Land Rights	3.3%	4,300	(748)			3,552	3,782
593	340	Non-depr Land & Land Rights	0.0%	38,880				38,880	38,880
594	340.66	Non-depr Land & Land Rights	0.0%	20				20	20
595	350	Non-depr Land & Land Rights	0.0%	87,218	(5,959)		(2,902)	78,357	83,677
596	360	Non-depr Land & Land Rights	0.0%	57,543	7,420	1	2,902	67,866	61,778
597	389	Non-depr Land & Land Rights	0.0%	17,451	741	(2,354)		15,838	16,656
598		TOTAL LAND		205,411	1,454	(2,353)	-	204,512	204,792
599									
600		Capital/Operating Lease	0.0	341,971	20,279			362,250	334,652
601		Other Utility Plant		2,531				2,531	2,531
602		TOTAL OTHER UTILITY PLANT		344,502	20,279	-	-	364,781	337,183
603									
604		TOTAL OTHER		549,913	21,733	(2,353)	-	569,293	684,300
605									
606	TOTAL (101, 106, 118)*:			24,274,816	2,160,875	(208,376)	(23,060)	26,204,263	25,421,791

*Capital/Operating Lease on line 600 includes account 0108201 (Accum Lease Amort). In addition, account 0108202 (Accum DD&A-ROU Asset) is included in certain amounts above. These are considered part of gross plant in the historical balance sheet.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- X Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-26, Jan-27, Feb-27, Mar-27, Apr-27, May-27, Jun-27, Jul-27, Aug-27, Sep-27, Oct-27, Nov-27, Dec-27, 13M Average. Rows include Bartow CC, Hines #1-4, and UF 341-344.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

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:

- X Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

Duke Energy Florida

Docket No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-26, Jan-27, Feb-27, Mar-27, Apr-27, May-27, Jun-27, Jul-27, Aug-27, Sep-27, Oct-27, Nov-27, Dec-27, 13M Average. Rows include various equipment categories like ACCESSORY ELECTRIC EQUIPMENT, MISCELLANEOUS POWER PLANT EQUIPMENT, STRUCTURES AND IMPROVEMENTS, etc.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:
[X] Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with 14 columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-26, Jan-27, Feb-27, Mar-27, Apr-27, May-27, Jun-27, Jul-27, Aug-27, Sep-27, Oct-27, Nov-27, Dec-27, 13M Average. Rows include Bartow CT U1&U3, Bartow CT U2&U4, Bayboro, and Debarby (New/Old) accounts.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- X Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-26, Jan-27, Feb-27, Mar-27, Apr-27, May-27, Jun-27, Jul-27, Aug-27, Sep-27, Oct-27, Nov-27, Dec-27, 13M Average. Rows include various account types like INTERCESSION CITY, SUWANNEE, COLUMBIA SOLAR, HAMILTON SOLAR, DEBARY SOLAR, TRENTON SOLAR, and LAKE PLACID SOLAR.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- X Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-26, Jan-27, Feb-27, Mar-27, Apr-27, May-27, Jun-27, Jul-27, Aug-27, Sep-27, Oct-27, Nov-27, Dec-27, 13M Average. Rows include various solar accounts like Charlie Creek Solar, Duette Solar, Santa Fe Solar, Sandy Creek Solar, Twin Rivers Solar, Osceola Solar, Perry Solar, St Pete Pier Solar, Suwannee Solar, Bay Trail Solar, and Fort Green Solar.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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

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Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
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- Historical Test Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	Account Sub-account Number	Account Sub-account Title	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	13M Average
361	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	0	0	123,019	127,626	132,234	136,841	141,449	146,056	150,664	155,271	159,879	164,486	110,579
362	Total Energy Storage Plant		0	0	0	123,019	127,626	132,234	136,841	141,449	146,056	150,664	155,271	159,879	164,486	110,579
363																
364	Production		11,707,459	11,704,976	11,702,492	11,700,353	11,700,610	11,703,441	12,058,933	12,084,137	12,100,945	12,122,163	12,145,216	12,168,067	12,340,690	11,941,499
365	Transmission		7,834,025	7,844,659	7,858,113	7,899,009	7,911,521	7,940,443	7,971,735	8,113,316	8,133,425	8,188,294	8,255,463	8,277,839	8,377,640	8,046,575
366	Distribution		12,332,349	12,363,072	12,394,593	12,452,889	12,489,982	12,527,281	12,643,198	12,679,055	12,714,461	12,781,341	12,816,338	12,846,190	12,977,667	12,616,801
367	General		1,486,455	1,486,391	1,486,817	1,487,313	1,487,776	1,488,245	1,488,772	1,489,888	1,491,185	1,492,351	1,493,460	1,494,569	1,517,072	1,491,561
368	Energy Storage		0	0	0	123,019	127,626	132,234	136,841	141,449	146,056	150,664	155,271	159,879	164,486	110,579
369	Total Functionalized Plant		33,360,288	33,399,097	33,442,016	33,662,582	33,717,516	33,791,643	34,299,479	34,507,846	34,586,072	34,734,812	34,865,748	34,946,544	35,377,555	34,207,015
370																
371	Capital Lease 101	CAPITAL LEASES	235,782	235,782	235,782	235,782	235,782	235,782	235,782	235,782	235,782	235,782	235,782	235,782	235,782	235,782
372	Operating Leases 101	OPERATING LEASES	422,472	422,472	422,472	422,472	422,472	422,472	422,472	422,472	422,472	422,472	422,472	422,472	422,472	422,472
373	ARO 101	ARO	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661
374	Contra OATT EPIS 101	CONTRA OATT EPIS	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)
375	Other 101	OTHER PLANT	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)
376	Total Other Plant		722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422
377																
378	Total Plant (101, 106, 118)		34,082,710	34,121,519	34,164,437	34,385,004	34,439,938	34,514,065	35,021,901	35,230,267	35,308,493	35,457,234	35,588,170	35,668,966	36,099,977	34,929,437

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-25, Jan-26, Feb-26, Mar-26, Apr-26, May-26, Jun-26, Jul-26, Aug-26, Sep-26, Oct-26, Nov-26, Dec-26, 13M Average. Rows include various plant equipment categories like structures, fuel holders, and generators across different production bases.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
[X] Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-25, Jan-26, Feb-26, Mar-26, Apr-26, May-26, Jun-26, Jul-26, Aug-26, Sep-26, Oct-26, Nov-26, Dec-26, 13M Average. Rows include Bartow, Bayboro, Debarby, Higgins, and Intercession City accounts.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
X Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-25, Jan-26, Feb-26, Mar-26, Apr-26, May-26, Jun-26, Jul-26, Aug-26, Sep-26, Oct-26, Nov-26, Dec-26, 13M Average. Rows include various plant equipment and generator categories across different locations like Intercession City, Suwannee, Columbia Solar, Hamilton Solar, Debarry Solar, Trenton Solar, Lake Placid Solar, and Charlie Creek Solar.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

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 3 Ended 12/31/2027
X Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

Duke Energy Florida

Docket No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-25, Jan-26, Feb-26, Mar-26, Apr-26, May-26, Jun-26, Jul-26, Aug-26, Sep-26, Oct-26, Nov-26, Dec-26, 13M Average. Rows include various solar plant accounts like Santa Fe Solar, Sandy Creek Solar, Twin Rivers Solar, etc.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

Duke Energy Florida

Docket No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-25, Jan-26, Feb-26, Mar-26, Apr-26, May-26, Jun-26, Jul-26, Aug-26, Sep-26, Oct-26, Nov-26, Dec-26, 13M Average. Rows include Transmission Plant, Distribution Plant, and General & Intangible Plant categories.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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

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Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	Account Sub-account Number	Account Sub-account Title	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	13M Average
373	ARO 101	ARO	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661
374	Contra OATT EPIS 101	CONTRA OATT EPIS	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)
375	Other 101	OTHER PLANT	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)
376	Total Other Plant		722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422
377																
378	Total Plant (101, 106, 118)		32,150,667	32,214,093	32,260,654	32,380,269	32,429,798	32,527,233	33,040,756	33,222,084	33,317,305	33,459,706	33,533,437	33,612,969	34,082,710	32,940,899

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
[X] Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-24, Jan-25, Feb-25, Mar-25, Apr-25, May-25, Jun-25, Jul-25, Aug-25, Sep-25, Oct-25, Nov-25, Dec-25, 13M Average. Rows include various plant components like UF Total, Osprey 341-346, CR 311-316, Storage 348, and Bartow CT U1&U3 341-346.

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
[X] Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with 15 columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-24, Jan-25, Feb-25, Mar-25, Apr-25, May-25, Jun-25, Jul-25, Aug-25, Sep-25, Oct-25, Nov-25, Dec-25, 13M Average. Rows include various solar and power plant equipment categories.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-24, Jan-25, Feb-25, Mar-25, Apr-25, May-25, Jun-25, Jul-25, Aug-25, Sep-25, Oct-25, Nov-25, Dec-25, 13M Average. Rows include various solar plant accounts like Santa Fe Solar, Sandy Creek Solar, Twin Rivers Solar, Osceola Solar, Perry Solar, St Pete Pier Solar, Suwannee Solar, Bay Trail Solar, Fort Green Solar, and Transmission lines.

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-24, Jan-25, Feb-25, Mar-25, Apr-25, May-25, Jun-25, Jul-25, Aug-25, Sep-25, Oct-25, Nov-25, Dec-25, 13M Average. Rows include Transmission Plant, Distribution Plant, General & Intangible Plant, Energy Storage Plant, and Functionalized Plant.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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

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Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	Account Sub-account Number	Account Sub-account Title	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13M Average
373	ARO 101	ARO	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661
374	Contra OATT EPIS 101	CONTRA OATT EPIS	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)
375	Other 101	OTHER PLANT	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)
376	Total Other Plant		722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422
377																
378	Total Plant (101, 106, 118)		29,360,614	29,443,398	29,485,143	29,813,133	29,898,333	29,962,791	30,163,390	30,216,135	30,288,951	30,517,650	30,570,041	30,627,569	32,150,667	30,192,140

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
[X] Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, and 13 monthly columns (Dec-23 to Dec-24) plus 13M Average. Rows include Bartow CC 341-346, Hines #1 341-346, Hines #2 341-346, Hines #3 341-346, Hines #4 341-346, Hines Common, and UF 341-346.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

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 3 Ended 12/31/2027
___ Projected Test Year 2 Ended 12/31/2026
___ Projected Test Year 1 Ended 12/31/2025
X Prior Year Ended 12/31/2024
___ Historical Test Year Ended 12/31/2023

Duke Energy Florida

Docket No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Loyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, and monthly balances from Dec-23 to Dec-24, plus 13M Average. Includes sub-totals for Production Base, Intermediate, and Total Production.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
[X] Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

Duke Energy Florida

Docket No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-23 *, Jan-24, Feb-24, Mar-24, Apr-24, May-24, Jun-24, Jul-24, Aug-24, Sep-24, Oct-24, Nov-24, Dec-24, 13M Average. Rows include various plant accounts like Bartow CT, Bayboro, Debar, and Intercession City.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
___ Projected Test Year 2 Ended 12/31/2026
___ Projected Test Year 1 Ended 12/31/2025
___ X Prior Year Ended 12/31/2024
___ Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Loyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-23 *, Jan-24, Feb-24, Mar-24, Apr-24, May-24, Jun-24, Jul-24, Aug-24, Sep-24, Oct-24, Nov-24, Dec-24, 13M Average. Rows include various power plant equipment and generator categories for different locations like Intercession City, Suwannee, Columbia Solar, Hamilton Solar, Debarry Solar, Trenton Solar, and Lake Placid Solar.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
[X] Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-23 *, Jan-24, Feb-24, Mar-24, Apr-24, May-24, Jun-24, Jul-24, Aug-24, Sep-24, Oct-24, Nov-24, Dec-24, 13M Average. Rows include various solar and transmission assets.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
[X] Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account Sub-account Number, Account Sub-account Title, Dec-23 *, Jan-24, Feb-24, Mar-24, Apr-24, May-24, Jun-24, Jul-24, Aug-24, Sep-24, Oct-24, Nov-24, Dec-24, 13M Average. Rows include Transmission, Distribution, General, Energy Storage, and Intangible assets.

Schedule B-8

Monthly Plant Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

Duke Energy Florida

Docket No.: 20240025-EI

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 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	Account Sub-account Number	Account Sub-account Title	Dec-23 *	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13M Average
373	ARO 101	ARO	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661	68,661
374	Contra OATT EPIS 101	CONTRA OATT EPIS	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)
375	Other 101	OTHER PLANT	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)
376	Total Other Plant		722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422	722,422
377																
378	Total Plant (101, 106, 118)		26,902,507	27,157,979	27,366,291	27,520,870	27,566,569	27,628,395	27,974,183	28,023,128	28,072,861	28,199,533	28,372,182	28,481,306	29,360,614	27,894,340

Note: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-8

13 Month Plant Balances

Florida Public Service Commission

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Year Ended 12/31/2023

Company: Progress Energy Florida Inc.

Docket No. 20240025-EI

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with 16 columns: Line No., Account/Sub-account Number, (1) Plant Account, (2) Dec 2022, (3) Jan 2023, (4) Feb 2023, (5) Mar 2023, (6) Apr 2023, (7) May 2023, (8) Jun 2023, (9) Jul 2023, (10) Aug 2023, (11) Sep 2023, (12) Oct 2023, (13) Nov 2023, (14) Dec 2023, (15) 13-Month Average. Rows include categories like Steam Production, CR 1&2, CR 4&5, AVON PARK PEAKERS, BARTOW PEAKERS, BARTOW 4X1 COMBINED CYCLE, and BAYBORO PEAKERS.

SCHEDULE B-8
Florida Public Service Commission

13 Month Plant Balances

Company: Progress Energy Florida Inc.

Docket No. 20240025-EI

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 exp any amortization/recovery schedules.

Type of Data Shown:
___ Projected Test Year 3 Ended 12/31/2027
___ Projected Test Year 2 Ended 12/31/2026
___ Projected Test Year 1 Ended 12/31/2025
___ Prior Year Ended 12/31/2024
X Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob,
Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Account/Sub-account Number, (1) Plant Account, (2) Dec 2022, (3) Jan 2023, (4) Feb 2023, (5) Mar 2023, (6) Apr 2023, (7) May 2023, (8) Jun 2023, (9) Jul 2023, (10) Aug 2023, (11) Sep 2023, (12) Oct 2023, (13) Nov 2023, (14) Dec 2023, (15) 13-Month Average. Rows include categories like Hines 4, Inter. City Peakers 1-6, 7-10, 11, 12-14, Osprey CC, and Suwannee.

SCHEDULE B-8

13 Month Plant Balances

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No. 20240025-EI

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 exp any amortization/recovery schedules.

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line No.	Account/ Sub-account Number	(1) Plant Account	(2) Dec 2022	(3) Jan 2023	(4) Feb 2023	(5) Mar 2023	(6) Apr 2023	(7) May 2023	(8) Jun 2023	(9) Jul 2023	(10) Aug 2023	(11) Sep 2023	(12) Oct 2023	(13) Nov 2023	(14) Dec 2023	(15) 13-Month Average
414	353.91	PEF StationEquip-EnergyCont	55,947	55,951	55,954	56,063	56,150	56,224	56,517	56,518	56,519	56,519	56,519	56,519	56,463	56,297
415	354.00	Towers and Fixtures	81,444	82,246	82,246	82,169	81,501	81,501	81,440	81,440	81,445	81,980	82,241	82,274	82,199	81,856
416	355.00	Poles and Fixtures	1,860,693	1,859,502	1,874,120	1,889,220	1,885,568	1,908,292	1,922,651	1,928,970	1,941,919	1,997,276	2,018,070	2,030,806	2,043,796	1,935,453
417	356.00	Overhead Conductors and Dev	947,624	958,700	971,924	984,417	991,693	1,001,484	1,010,140	1,011,567	1,010,039	1,017,872	1,031,603	1,042,086	1,047,909	1,002,081
418	357.00	Underground Conduit	41,489	41,642	41,643	41,643	41,643	41,654	41,654	41,654	41,654	41,655	41,655	41,657	41,559	41,631
419	358.00	Underground Conductors & De	87,773	87,773	88,490	88,492	88,496	88,496	88,506	88,506	88,506	88,506	88,506	88,506	88,506	88,389
420	359.00	Roads and Trails	49,871	49,871	49,871	49,871	49,874	49,874	49,874	49,874	49,874	49,874	49,874	49,874	49,874	49,873
421		Total Transmission	5,190,849	5,217,561	5,251,058	5,334,679	5,359,347	5,380,060	5,445,905	5,457,652	5,469,817	5,535,320	5,573,310	5,649,178	5,652,564	5,424,408
422																

SCHEDULE B-8

13 Month Plant Balances

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No. 20240025-EI

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 exp any amortization/recovery schedules.

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line No.	Account/ Sub-account Number	(1) Plant Account	(2) Dec 2022	(3) Jan 2023	(4) Feb 2023	(5) Mar 2023	(6) Apr 2023	(7) May 2023	(8) Jun 2023	(9) Jul 2023	(10) Aug 2023	(11) Sep 2023	(12) Oct 2023	(13) Nov 2023	(14) Dec 2023	(15) 13-Month Average
492	TOTAL - OTHER		549,913	544,521	539,425	534,400	527,582	522,476	519,248	514,044	506,481	576,348	570,607	571,344	569,294	539,444
493																
494	*TOTAL (101, 106, 118):		24,274,811	24,379,208	24,478,769	24,685,736	25,212,547	25,277,656	25,406,660	25,489,677	25,596,319	25,741,672	25,860,657	26,019,291	26,204,263	25,276,959

*Capital/Operating Lease on line 488 includes account 0108201 (Accum Lease Amort). In addition, account 0108202 (Accum DD&A-ROU Asset) is included in certain amounts above. These are considered part of gross plant in the historical balance sheet.

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

X Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 _ Prior Year 2 Ended 12/31/2024
 _ Historical Test Year Ended 12/31/2023

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
1	Bartow 311	STRUCTURES AND IMPROVEMENTS	(5,211)	0	0	0	0	(5,211)	(5,211)
2	Bartow 312	BOILER PLANT EQUIPMENT	1,713	0	0	0	0	1,713	1,713
3	Bartow 314	TURBOGENERATOR UNITS	349	0	0	0	0	349	349
4	Bartow 315	ACCESSORY ELECTRIC EQUIPMENT	343	0	0	0	0	343	343
5	Bartow 316	MISCELLANEOUS POWER PLANT EQUIPMENT	29	0	0	0	0	29	29
6	Bartow Total Plant Reserve		(2,776)	0	0	0	0	(2,776)	(2,776)
7									
8	Bartow CC 341	STRUCTURES AND IMPROVEMENTS	56,798	4,181	438	893	0	59,647	58,210
9	Bartow CC 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	28,241	3,156	414	411	0	30,570	29,401
10	Bartow CC 343	PRIME MOVERS - GENERAL	108,773	14,179	3,989	4,812	0	114,151	111,395
11	Bartow CC 343.1	PRIME MOVERS - GENERAL	10,667	14,125	0	0	0	24,792	17,729
12	Bartow CC 344	GENERATORS	(11,036)	1,267	4,413	2,791	0	(16,972)	(14,000)
13	Bartow CC 345	ACCESSORY ELECTRIC EQUIPMENT	15,049	1,193	195	386	0	15,661	15,349
14	Bartow CC 346	MISCELLANEOUS POWER PLANT EQUIPMENT	7,546	1,422	157	220	0	8,590	8,065
15	Bartow CC Total Plant Reserve		216,039	39,522	9,607	9,514	0	236,439	226,149
16									
17	Hines #1 341	STRUCTURES AND IMPROVEMENTS	37,625	2,320	246	64	0	39,636	38,615
18	Hines #1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	14,172	331	38	18	0	14,447	14,305
19	Hines #1 343	PRIME MOVERS - GENERAL	72,535	12,742	1,208	242	0	83,827	78,123
20	Hines #1 343.1	PRIME MOVERS - GENERAL	58,340	12,177	0	0	0	70,518	64,429
21	Hines #1 344	GENERATORS	33,975	1,069	23	46	0	34,975	34,464
22	Hines #1 345	ACCESSORY ELECTRIC EQUIPMENT	27,344	2,433	53	47	0	29,677	28,498
23	Hines #1 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4,519	723	15	11	0	5,216	4,865
24	Hines #1 Total Plant Reserve		248,510	31,794	1,583	427	0	278,294	263,299
25									
26	Hines #2 341	STRUCTURES AND IMPROVEMENTS	14,831	245	23	26	0	15,027	14,923
27	Hines #2 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,286	343	5	17	0	8,608	8,443
28	Hines #2 343	PRIME MOVERS - GENERAL	11,157	6,799	1,879	207	0	15,869	13,458
29	Hines #2 343.1	PRIME MOVERS - GENERAL	38,028	8,850	0	0	0	46,878	42,453
30	Hines #2 344	GENERATORS	18,761	1,228	89	50	0	19,849	19,292
31	Hines #2 345	ACCESSORY ELECTRIC EQUIPMENT	9,546	797	78	26	0	10,240	9,886
32	Hines #2 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,730	119	3	4	0	1,842	1,785
33	Hines #2 Total Plant Reserve		102,339	18,380	2,077	330	0	118,312	110,241
34									
35	Hines #3 341	STRUCTURES AND IMPROVEMENTS	7,638	230	10	10	0	7,847	7,745
36	Hines #3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,764	(848)	10	14	0	7,893	8,334
37	Hines #3 343	PRIME MOVERS - GENERAL	48,256	8,400	110	101	0	56,446	52,363
38	Hines #3 343.1	PRIME MOVERS - GENERAL	2,677	2,299	0	0	2,677	4,976	3,827
39	Hines #3 344	GENERATORS	34,826	1,355	3	49	0	36,129	35,489
40	Hines #3 345	ACCESSORY ELECTRIC EQUIPMENT	16,068	498	15	21	0	16,531	16,305
41	Hines #3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,159	97	10	2	0	1,244	1,202
42	Hines #3 Total Plant Reserve		119,389	12,031	158	196	0	131,066	125,266
43									
44	Hines #4 341	STRUCTURES AND IMPROVEMENTS	8,454	333	24	8	0	8,756	8,605
45	Hines #4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,734	197	13	4	0	4,913	4,823
46	Hines #4 343	PRIME MOVERS - GENERAL	53,878	6,720	953	81	0	59,563	56,724
47	Hines #4 343.1	PRIME MOVERS - GENERAL	23,585	7,154	0	0	0	30,740	27,163
48	Hines #4 344	GENERATORS	22,092	1,518	0	27	0	23,583	22,838
49	Hines #4 345	ACCESSORY ELECTRIC EQUIPMENT	14,348	776	3	15	0	15,106	14,727

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
50	Hines #4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2,544	292	254	5	0	2,577	2,561
51	Hines #4 Total Plant Reserve		129,635	16,992	1,246	142	0	145,239	137,442
52									
53	Hines Common	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,021	0	3	0	0	1,017	1,019
54									
55	Citrus 341	STRUCTURES AND IMPROVEMENTS	110,406	3,590	95	14	0	113,886	112,143
56	Citrus 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	26,514	7,331	51	29	0	33,765	30,131
57	Citrus 343	PRIME MOVERS - GENERAL	86,519	24,947	446	89	0	110,931	98,703
58	Citrus 343.1	PRIME MOVERS - GENERAL	(15,878)	18,008	0	0	0	2,130	(6,874)
59	Citrus 344	GENERATORS	15,729	454	309	2	0	15,872	15,801
60	Citrus 345	ACCESSORY ELECTRIC EQUIPMENT	37,214	3,645	19	15	0	40,825	39,016
61	Citrus 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6,647	216	35	1	0	6,827	6,737
62	Citrus Total Plant Reserve		267,152	58,191	955	150	0	324,238	295,657
63									
64	UF 341	STRUCTURES AND IMPROVEMENTS	9,248	192	2	76	0	9,362	9,286
65	UF 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,970	79	52	53	0	5,944	5,943
66	UF 343	PRIME MOVERS - GENERAL	28,585	742	45	253	0	29,029	28,743
67	UF 344	GENERATORS	1,899	326	178	49	0	1,998	1,937
68	UF 345	ACCESSORY ELECTRIC EQUIPMENT	4,351	435	2	50	0	4,734	4,530
69	UF 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,269	134	4	13	0	1,387	1,325
70	UF Total Plant Reserve		51,321	1,908	283	493	0	52,454	51,764
71									
72	Osprey 341	STRUCTURES AND IMPROVEMENTS	46,060	1,879	0	113	0	47,826	46,914
73	Osprey 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,853	332	0	22	0	9,164	9,004
74	Osprey 343	PRIME MOVERS - GENERAL	99,982	5,402	0	286	0	105,098	102,474
75	Osprey 343.1	PRIME MOVERS - GENERAL	24,881	4,034	0	0	0	28,915	26,898
76	Osprey 344	GENERATORS	18,171	815	0	50	0	18,937	18,543
77	Osprey 345	ACCESSORY ELECTRIC EQUIPMENT	26,163	880	0	65	0	26,978	26,556
78	Osprey 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5,229	290	0	14	0	5,505	5,363
79	Osprey Total Plant Reserve		229,340	13,632	0	550	0	242,422	235,752
80									
81	CR 1&2 311	STRUCTURES AND IMPROVEMENTS	3,868	0	0	0	0	3,868	3,868
82	CR 1&2 312	BOILER PLANT EQUIPMENT	(1,612)	47	0	0	0	(1,565)	(1,588)
83	CR 1&2 314	TURBOGENERATOR UNITS	20,007	100	13	0	0	20,094	20,050
83	CR 1&2 315	ACCESSORY ELECTRIC EQUIPMENT	4,529	5	0	0	0	4,534	4,531
84	CR 1&2 316	MISCELLANEOUS POWER PLANT EQUIPMENT	336	0	0	0	0	336	336
85	CR 1&2 Total Plant Reserve		27,128	152	13	0	0	27,267	27,197
86									
87	CR 311	STRUCTURES AND IMPROVEMENTS	265,454	19,248	190	221	0	284,291	274,819
88	CR 312	BOILER PLANT EQUIPMENT	1,046,605	87,069	7,252	820	0	1,125,602	1,085,931
89	CR 312 Rail Cars	BOILER PLANT EQUIPMENT	3,552	92	383	0	0	3,260	3,407
90	CR 312 COR	BOILER PLANT EQUIPMENT	7,509	2	0	0	0	7,511	7,510
91	CR 314	TURBOGENERATOR UNITS	196,835	15,197	621	165	0	211,246	204,003
92	CR 315	ACCESSORY ELECTRIC EQUIPMENT	109,612	7,958	561	89	0	116,921	113,247
93	CR 316	MISCELLANEOUS POWER PLANT EQUIPMENT	24,422	2,159	198	19	0	26,364	25,389
94	CR 316 COR	MISCELLANEOUS POWER PLANT EQUIPMENT	0	0	0	0	0	0	0
95	CR 316 Common	MISCELLANEOUS POWER PLANT EQUIPMENT	0	0	0	0	0	0	0
96	CR Other	OTHER COR	0	0	0	0	0	0	0
97	CR Total Plant Reserve		1,653,990	131,724	9,205	1,314	0	1,775,195	1,714,307

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

X Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 _ Prior Year 2 Ended 12/31/2024
 _ Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
98									
99	Storage 348	BATTERY STORAGE	8,065	1,645	0	0	0	9,711	8,888
100									
101	Other Production	MISCELLANEOUS POWER PLANT EQUIPMENT	687	(0)	0	0	0	686	687
102	Misc. Production	MISCELLANEOUS PLANT	1,459	0	0	0	0	1,459	1,459
103	Land Rights 310	STEAM PRODUCTION LAND	2	0	0	0	0	2	2
104	Land Rights 320	NON-DEPR LAND AND LAND RIGHTS	0	0	0	0	0	0	0
105	Land Rights 340	OTHER PRODUCTION LAND	(143)	0	20	0	0	(163)	(153)
106									
107	Total Plant Reserve Production Base		3,053,156	325,973	25,151	13,117	0	3,340,861	3,196,200
108									
109	Anclote 311	STRUCTURES AND IMPROVEMENTS	27,068	454	418	120	0	26,983	27,006
110	Anclote 312	BOILER PLANT EQUIPMENT	194,049	26,044	547	600	0	218,945	206,372
111	Anclote 314	TURBOGENERATOR UNITS	126,936	13,550	674	425	0	139,387	133,081
112	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	30,314	2,373	299	104	0	32,284	31,281
113	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	7,797	613	45	26	0	8,338	8,063
114	Anclote Total Plant Reserve		386,163	43,033	1,983	1,275	0	425,938	405,803
115									
116	Bartow-Anclote 311	STRUCTURES AND IMPROVEMENTS	(86)	0	0	0	0	(86)	(86)
117	Bartow-Anclote 312	BOILER PLANT EQUIPMENT	(2,145)	0	0	0	0	(2,145)	(2,145)
118	Bartow-Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	(202)	0	0	0	0	(202)	(202)
119	Bartow-Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(50)	0	0	0	0	(50)	(50)
120	Bartow-Anclote Total Plant Reserve		(2,483)	0	0	0	0	(2,483)	(2,483)
121									
122	Suwannee 311	STRUCTURES AND IMPROVEMENTS	(329)	0	0	0	0	(329)	(329)
123	Suwannee 312	BOILER PLANT EQUIPMENT	(3,444)	0	0	0	0	(3,444)	(3,444)
124	Suwannee 314	TURBOGENERATOR UNITS	(608)	0	0	0	0	(608)	(608)
125	Suwannee 315	ACCESSORY ELECTRIC EQUIPMENT	(1,469)	0	0	0	(1,469)	(1,469)	(1,469)
126	Suwannee 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(209)	0	0	0	0	(209)	(209)
127	Suwannee Int Total Plant Reserve		(6,059)	0	0	0	0	(6,059)	(6,059)
128									
129	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	9,006	529	26	5	0	9,504	9,253
130	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,018	683	4	2	0	3,696	3,355
131	Tiger Bay 343	PRIME MOVERS - GENERAL	8,894	2,487	111	13	0	11,257	10,068
132	Tiger Bay 343.1	PRIME MOVERS - GENERAL	14,476	3,001	0	0	0	17,477	15,976
133	Tiger Bay 344	GENERATORS	5,544	1,052	0	5	0	6,592	6,064
134	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	5,048	921	0	4	0	5,965	5,503
135	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,309	99	7	1	0	1,401	1,355
136	Tiger Bay Total Plant Reserve		47,296	8,772	147	30	0	55,890	51,575
137									
138	Total Plant Reserve Production Intermediate		424,917	51,805	2,130	1,305	0	473,286	448,836
139									
140	Avon Park 341	STRUCTURES AND IMPROVEMENTS	(43)	0	0	0	0	(43)	(43)
141	Avon Park 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	24	0	0	0	0	24	24
142	Avon Park 343	PRIME MOVERS - GENERAL	135	0	0	0	0	135	135
143	Avon Park 344	GENERATORS	(909)	0	0	0	0	(909)	(909)
144	Avon Park 345	ACCESSORY ELECTRIC EQUIPMENT	(284)	0	0	0	0	(284)	(284)
145	Avon Park 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(65)	0	0	0	0	(65)	(65)
146	Avon Park Total Plant Reserve		(1,142)	0	0	0	0	(1,142)	(1,142)

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

X Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 _ Prior Year 2 Ended 12/31/2024
 _ Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
147									
148	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	1,743	188	1	0	0	1,930	1,836
149	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,954	201	21	0	0	3,134	3,044
150	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	7,324	774	10	0	0	8,088	7,706
151	Bartow CT U1&U3 344	GENERATORS	40	17	0	0	0	57	49
152	Bartow CT U1&U3 344 COR	GENERATORS	4,489	3	62	0	0	4,430	4,459
153	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	2,531	239	3	0	0	2,767	2,649
154	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	111	16	0	0	0	127	119
155	Bartow CT U1&U3 Total Plant Reserve		19,191	1,439	97	0	0	20,534	19,863
156									
157	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	150	2	0	0	0	152	151
158	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	151	1	0	0	0	152	152
159	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	9,079	1,352	0	0	0	10,431	9,755
160	Bartow CT U2&U4 344	GENERATORS	2,215	46	0	0	0	2,261	2,249
161	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	194	14	5	0	0	203	198
162	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	791	263	0	0	0	1,054	922
163	Bartow CT U2&U4 Total Plant Reserve		12,580	1,677	5	0	0	14,252	13,426
164									
165	Bayboro 341	STRUCTURES AND IMPROVEMENTS	1,945	2	0	0	0	1,947	1,946
166	Bayboro 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,945	3	0	0	0	1,949	1,947
167	Bayboro 343	PRIME MOVERS - GENERAL	10,440	257	0	0	0	10,697	10,568
168	Bayboro 344	GENERATORS	3,921	7	0	0	0	3,928	3,925
169	Bayboro 345	ACCESSORY ELECTRIC EQUIPMENT	1,252	133	0	0	0	1,385	1,319
170	Bayboro 346	MISCELLANEOUS POWER PLANT EQUIPMENT	583	4	2	0	0	585	585
171	Bayboro 346.2	MISCELLANEOUS POWER PLANT EQUIPMENT	21	0	0	0	0	21	21
172	Bayboro Total Plant Reserve		20,108	406	2	0	0	20,512	20,311
173									
174	Debary (New) 341	STRUCTURES AND IMPROVEMENTS	3,459	87	57	45	0	3,445	3,450
175	Debary (New) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	(235)	24	0	60	0	(271)	(254)
176	Debary (New) 342 COR	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,886	3	173	0	0	5,717	5,802
177	Debary (New) 343	PRIME MOVERS - GENERAL	62,461	722	19	489	0	62,675	62,505
178	Debary (New) 343.1	PRIME MOVERS - GENERAL	(4,484)	0	0	0	0	(4,484)	(4,484)
179	Debary (New) 344	GENERATORS	17,344	176	0	128	0	17,392	17,353
180	Debary (New) 345	ACCESSORY ELECTRIC EQUIPMENT	4,440	86	21	53	0	4,453	4,443
181	Debary (New) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	735	(0)	2	9	0	724	729
182	Debary (New) Total Plant Reserve		89,607	1,098	272	784	0	89,649	89,543
183									
184	Debary (Old) 341	STRUCTURES AND IMPROVEMENTS	6,154	2	24	0	0	6,132	6,143
185	Debary (Old) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,929	565	21	0	0	9,473	9,201
186	Debary (Old) 343	PRIME MOVERS - GENERAL	26,563	0	13	0	0	26,550	26,556
187	Debary (Old) 344	GENERATORS	7,878	9	0	0	7,887	7,882	
188	Debary (Old) 345	ACCESSORY ELECTRIC EQUIPMENT	6,927	3	22	0	0	6,909	6,918
189	Debary (Old) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	942	61	4	872	0	127	534
190	Debary (Old) Total Plant Reserve		57,392	642	85	872	0	57,077	57,235
191									
192	Higgins 341	STRUCTURES AND IMPROVEMENTS	251	34	0	0	0	285	268
193	Higgins 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47	0	0	0	0	47	47
194	Higgins 343	PRIME MOVERS - GENERAL	(178)	0	0	0	0	(178)	(178)
195	Higgins 344	GENERATORS	11	0	0	0	0	11	11

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

X Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 _ Prior Year 2 Ended 12/31/2024
 _ Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
196	Higgins 345	ACCESSORY ELECTRIC EQUIPMENT	(205)	0	0	0	0	(205)	(205)
197	Higgins 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(222)	0	0	0	0	(222)	(222)
198	Higgins Total Plant Reserve		(296)	34	0	0	0	(261)	(278)
199									
200	Intercession City U1-U6 341	STRUCTURES AND IMPROVEMENTS	3,876	170	9	9	0	4,029	3,950
201	Intercession City U1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5	61	0	0	0	66	35
202	Intercession City U1-U6 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,990	(293)	75	10	0	1,613	1,799
203	Intercession City U1-U6 343	PRIME MOVERS - GENERAL	21,266	1,716	659	57	0	22,265	21,754
204	Intercession City U1-U6 344	GENERATORS	2,920	145	253	9	0	2,802	2,859
205	Intercession City U1-U6 345	ACCESSORY ELECTRIC EQUIPMENT	4,496	330	37	11	0	4,777	4,634
206	Intercession City U1-U6 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,462	105	25	4	0	1,538	1,499
207	Intercession City U1-U6 Total Plant Reserve		36,015	2,234	1,058	100	0	37,090	36,531
208									
209	Intercession City U7-U10 341	STRUCTURES AND IMPROVEMENTS	8,079	193	2	7	0	8,262	8,170
210	Intercession City U7-U10 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,183	209	0	5	0	6,386	6,284
211	Intercession City U7-U10 343	PRIME MOVERS - GENERAL	51,535	2,423	352	53	0	53,553	52,543
212	Intercession City U7-U10 343.1	PRIME MOVERS - GENERAL	(2,187)	199	0	0	0	(1,988)	(2,087)
213	Intercession City U7-U10 344	GENERATORS	14,153	434	0	12	0	14,575	14,364
214	Intercession City U7-U10 345	ACCESSORY ELECTRIC EQUIPMENT	5,029	255	1	5	0	5,277	5,153
215	Intercession City U7-U10 346	MISCELLANEOUS POWER PLANT EQUIPMENT	684	47	0	1	0	731	707
216	Intercession City U7-U10 Total Plant Reserve		83,476	3,759	356	83	0	86,796	85,135
217									
218	Intercession City U11 341	STRUCTURES AND IMPROVEMENTS	1,716	20	2	0	0	1,735	1,725
219	Intercession City U11 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,311	19	47	0	0	1,284	1,297
220	Intercession City U11 343	PRIME MOVERS - GENERAL	21,499	371	1	0	0	21,869	21,684
221	Intercession City U11 344	GENERATORS	3,740	49	0	0	0	3,789	3,765
222	Intercession City U11 345	ACCESSORY ELECTRIC EQUIPMENT	3,994	78	2	0	0	4,071	4,032
223	Intercession City U11 346	MISCELLANEOUS POWER PLANT EQUIPMENT	195	6	0	0	0	202	199
224	Intercession City U11 Total Plant Reserve		32,456	545	51	0	0	32,949	32,702
225									
226	Intercession City U12 341	STRUCTURES AND IMPROVEMENTS	857	54	0	0	0	911	884
227	Intercession City U12 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,373	254	4	0	0	1,623	1,497
228	Intercession City U12 343	PRIME MOVERS - GENERAL	34,725	1,723	0	0	0	36,448	35,577
229	Intercession City U12 343.1	PRIME MOVERS - GENERAL	(3,017)	8	0	0	0	(3,009)	(3,013)
230	Intercession City U12 344	GENERATORS	10,969	287	116	0	0	11,140	11,053
231	Intercession City U12 345	ACCESSORY ELECTRIC EQUIPMENT	4,976	199	6	0	0	5,169	5,072
232	Intercession City U12 346	MISCELLANEOUS POWER PLANT EQUIPMENT	117	5	0	0	0	122	120
233	Intercession City U12 Total Plant Reserve		50,000	2,530	126	0	0	52,404	51,189
234									
235	Intercession City C 346	MISCELLANEOUS POWER PLANT EQUIPMENT	45	0	0	0	0	45	45
236									
237	Rio Pinar 341	STRUCTURES AND IMPROVEMENTS	28	0	0	0	0	28	28
238	Rio Pinar 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11	0	0	0	0	11	11
239	Rio Pinar 343	PRIME MOVERS - GENERAL	13	0	0	0	0	13	13
240	Rio Pinar 344	GENERATORS	2	0	0	0	0	2	2
241	Rio Pinar 345	ACCESSORY ELECTRIC EQUIPMENT	(21)	0	0	0	0	(21)	(21)
242	Rio Pinar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	366	0	0	0	0	366	366
243	Rio Pinar Total Plant Reserve		400	0	0	0	0	400	400
244									

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
245	Suwannee 341	STRUCTURES AND IMPROVEMENTS	3,158	308	13	13	0	3,440	3,302
246	Suwannee 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,158	257	0	18	0	5,398	5,282
247	Suwannee 343	PRIME MOVERS - GENERAL	17,665	1,215	320	80	0	18,479	18,093
248	Suwannee 344	GENERATORS	4,487	301	132	20	0	4,636	4,567
249	Suwannee 345	ACCESSORY ELECTRIC EQUIPMENT	2,285	236	0	18	0	2,503	2,398
250	Suwannee 346	MISCELLANEOUS POWER PLANT EQUIPMENT	620	76	3	6	0	687	655
251	Suwannee Peaking Total Plant Reserve		33,372	2,393	468	155	0	35,142	34,298
252									
253	Turner 341	STRUCTURES AND IMPROVEMENTS	(282)	0	0	0	0	(282)	(282)
254	Turner 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,588	0	0	0	0	1,588	1,588
255	Turner 343	PRIME MOVERS - GENERAL	(4,834)	0	0	0	0	(4,834)	(4,834)
256	Turner 344	GENERATORS	(1,597)	0	0	0	0	(1,597)	(1,597)
257	Turner 345	ACCESSORY ELECTRIC EQUIPMENT	(2)	0	0	0	0	(2)	(2)
258	Turner 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(9)	0	0	0	0	(9)	(9)
259	Turner Total Plant Reserve		(5,135)	0	0	0	0	(5,135)	(5,135)
260									
261	Total Plant Reserve Production Peaking		428,067	16,757	2,519	1,994	0	440,311	434,121
262									
263	Columbia Solar 341	STRUCTURES AND IMPROVEMENTS	1,577	292	0	0	0	1,868	1,723
264	Columbia Solar 344	GENERATORS	19,778	2,925	0	0	0	22,703	21,240
265	Columbia Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,023	301	0	0	0	2,325	2,174
266	Columbia Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2	0	0	0	0	2	2
267	Columbia Solar Total Plant Reserve		23,380	3,518	0	0	0	26,898	25,139
268									
269	Hamilton Solar 341	STRUCTURES AND IMPROVEMENTS	672	81	0	0	0	752	712
270	Hamilton Solar 344	GENERATORS	26,134	3,290	0	0	0	29,424	27,779
271	Hamilton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,608	364	0	0	0	2,972	2,790
272	Hamilton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	151	39	0	0	0	190	171
273	Hamilton Solar Total Plant Reserve		29,564	3,774	0	0	0	33,339	31,451
274									
275	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	727	81	0	0	0	808	767
276	Debary Solar 344	GENERATORS	15,937	2,485	0	0	0	18,422	17,180
277	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,555	360	0	0	0	2,915	2,735
278	Debary Solar Total Plant Reserve		19,220	2,926	0	0	0	22,145	20,682
279									
280	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	1,458	212	0	0	0	1,670	1,564
281	Trenton Solar 344	GENERATORS	18,255	2,564	0	0	0	20,819	19,537
282	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3,263	539	0	0	0	3,802	3,532
283	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	10	2	0	0	0	12	11
284	Trenton Solar Total Plant Reserve		22,985	3,318	0	0	0	26,303	24,644
285									
286	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	608	89	0	0	0	696	652
287	Lake Placid Solar 344	GENERATORS	10,766	1,533	0	0	0	12,299	11,533
288	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,609	394	0	0	0	3,002	2,806
289	Lake Placid Solar Total Plant Reserve		13,983	2,016	0	0	0	15,998	14,991
290									
291	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	1,283	297	0	0	0	1,579	1,431
292	Charlie Creek Solar 344	GENERATORS	10,540	2,437	0	0	0	12,978	11,759
293	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,164	532	0	10	0	2,685	2,423

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

X Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
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(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
294	Charlie Creek Solar Total Plant Reserve		13,987	3,266	0	10	0	17,242	15,612
295									
296	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	1,423	231	0	0	0	1,654	1,539
297	Duette Solar 344	GENERATORS	13,958	2,788	0	0	0	16,746	15,352
298	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,488	241	0	0	0	1,729	1,608
299	Duette Solar Total Plant Reserve		16,869	3,260	0	0	0	20,130	18,500
300									
301	Santa Fe Solar 340	OTHER PRODUCTION LAND	0	0	0	0	0	0	0
302	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	2,124	334	0	0	0	2,458	2,291
303	Santa Fe Solar 344	GENERATORS	15,863	2,815	0	0	0	18,678	17,271
304	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,862	293	0	0	0	2,156	2,009
305	Santa Fe Solar Total Plant Reserve		19,849	3,443	0	0	0	23,292	21,571
306									
307	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	1,324	295	0	0	0	1,619	1,471
308	Sandy Creek Solar 344	GENERATORS	11,145	2,479	0	0	0	13,625	12,385
309	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,161	258	0	0	0	1,419	1,290
310	Sandy Creek Solar Total Plant Reserve		13,630	3,032	0	0	0	16,663	15,146
311									
312	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	1,567	243	0	0	0	1,811	1,689
313	Twin Rivers Solar 344	GENERATORS	11,599	2,257	0	0	0	13,857	12,728
314	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	4,096	636	0	0	0	4,731	4,413
315	Twin Rivers Solar Total Plant Reserve		17,262	3,136	0	0	0	20,399	18,831
316									
317	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	(308)	0	0	0	0	(308)	(308)
318	Osceola Solar 344	GENERATORS	2,289	214	4	0	0	2,498	2,393
319	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	314	37	0	0	0	351	332
320	Osceola Solar Total Plant Reserve		2,295	250	4	0	0	2,541	2,418
321									
322	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	89	13	0	0	0	102	95
323	Perry Solar 344	GENERATORS	3,157	311	0	0	0	3,468	3,313
324	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	420	50	0	0	0	470	445
325	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4	1	0	0	0	5	5
326	Perry Solar Total Plant Reserve		3,670	375	0	0	0	4,045	3,858
327									
328	St Pete Pier Solar 344	GENERATORS	321	49	0	0	0	371	346
329	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	21	3	0	0	0	24	22
330	St Pete Pier Solar Total Plant Reserve		342	52	0	0	0	394	368
331									
332	Suwannee Solar 341	STRUCTURES AND IMPROVEMENTS	18	2	0	0	0	20	19
333	Suwannee Solar 344	GENERATORS	4,440	478	0	0	0	4,918	4,679
334	Suwannee Solar 345	ACCESSORY ELECTRIC EQUIPMENT	630	86	0	0	0	717	673
335	Suwannee Solar Total Plant Reserve		5,089	566	0	0	0	5,655	5,372
336									
337	Bay Trail Solar 341	STRUCTURES AND IMPROVEMENTS	1,914	435	0	0	0	2,349	2,131
338	Bay Trail Solar 344	GENERATORS	9,904	2,250	0	0	0	12,154	11,029
339	Bay Trail Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3,956	899	0	0	0	4,855	4,405
340	Bay Trail Solar Total Plant Reserve		15,774	3,583	0	0	0	19,357	17,565
341									
342	Fort Green Solar 341	STRUCTURES AND IMPROVEMENTS	1,544	344	0	0	0	1,888	1,716

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
343	Fort Green Solar 344	GENERATORS	12,995	2,893	0	0	0	15,889	14,442
344	Fort Green Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,354	301	0	0	0	1,655	1,504
345	Fort Green Solar Total Plant Reserve		15,893	3,538	0	0	0	19,431	17,662
346									
347	Solar Growth 344	GENERATORS	130,334	74,773	0	0	0	205,107	166,151
348									
349	Total Plant Reserve Production Solar		364,127	114,828	4	10	0	478,941	419,962
350									
351	SubTotal Plant Reserve Production		4,270,268	509,363	29,804	16,427	0	4,733,399	4,499,120
352									
353	Anclote FD		22,955	0	0	0	715	23,671	23,313
354	Avon Park FD		695	0	0	0	77	772	733
355	Bartow Anclote FD		(0)	0	0	0	0	(0)	(0)
356	Bartow FD		7,799	0	0	0	1,467	9,266	8,533
357	Bayboro FD		1,907	0	0	0	117	2,025	1,966
358	Charlie Creek Solar FD		3,582	0	0	0	713	4,295	3,939
359	Citrus FD		3,488	0	0	0	686	4,174	3,831
360	Columbia Solar FD		4,194	0	0	0	760	4,953	4,574
361	CR 1&2 FD		85,393	0	0	0	2,259	87,652	86,522
362	CR 4&5 FD		41,836	0	0	0	3,300	45,136	43,486
363	Debary FD		13,117	0	0	0	671	13,788	13,453
364	Debary Solar FD		2,572	0	0	0	457	3,029	2,800
365	Duette Solar FD		3,582	0	0	0	713	4,295	3,939
366	Hamilton Solar FD		4,372	0	0	0	747	5,119	4,746
367	Higgins FD		307	0	0	0	376	683	495
368	Hines #1 FD		1,857	0	0	0	286	2,143	2,000
369	Hines #2 FD		1,403	0	0	0	223	1,625	1,514
370	Hines #3 FD		1,385	0	0	0	229	1,613	1,499
371	Hines #4 FD		6,311	0	0	0	1,175	7,487	6,899
372	Inter City 11 FD		322	0	0	0	18	340	331
373	Inter City 12-14 FD		6,012	0	0	0	408	6,420	6,216
374	Inter City 1-6 FD		874	0	0	0	59	933	904
375	Inter City 7-10 FD		1,108	0	0	0	25	1,133	1,121
376	Lake Placid Solar FD		3,330	0	0	0	618	3,948	3,639
377	Osceola Solar FD		139	0	0	0	27	166	152
378	Osprey FD		2,279	0	0	0	441	2,721	2,500
379	Perry Solar FD		176	0	0	0	35	211	194
380	Rio Pinar FD		(0)	0	0	0	0	(0)	(0)
381	Sandy Creek Solar FD		3,582	0	0	0	713	4,295	3,939
382	Santa Fe Solar FD		3,821	0	0	0	729	4,550	4,186
383	Suwannee FD		1,175	0	0	0	163	1,338	1,256
384	Suwannee Solar FD		578	0	0	0	114	692	635
385	Suwannee Steam FD		(1,072)	0	0	0	0	(1,072)	(1,072)
386	Tiger Bay FD		2,762	0	0	0	498	3,260	3,011
387	Trenton Solar FD		4,267	0	0	0	762	5,029	4,648
388	Turner FD		2	0	0	0	0	2	2
389	Twin Rivers Solar FD		3,804	0	0	0	729	4,533	4,169
390	UF FD		1,732	0	0	0	285	2,018	1,875
391	Fossil Dismantlement Total Plant Reserve		241,647	0	0	0	20,597	262,245	251,946

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
392									
393	Total Plant Reserve Fossil Dismantlement		241,647	0	0	0	20,597	262,245	251,946
394									
395	Total Plant Reserve Production		4,511,915	509,363	29,804	16,427	20,597	4,995,644	4,751,066
396									
397	Land Rights 350	TRANSMISSION LAND	(861)	0	223	0	0	(1,084)	(972)
398	Transmission 350.1	RIGHTS OF WAY	28,688	1,980	0	0	0	30,667	29,674
399	Transmission 352	STRUCTURES AND IMPROVEMENTS	17,783	1,495	0	0	0	19,278	18,530
400	Transmission 353.0	STATION EQUIPMENT	262,007	46,156	6,346	0	0	301,817	281,859
401	Transmission 353.0 - COR	STATION EQUIPMENT	(67,509)	(112)	4,539	0	0	(72,160)	(69,563)
402	Transmission 353.1	STATION EQUIPMENT	13,691	1,548	0	0	13,691	15,238	14,464
403	Transmission 353.2	STATION EQUIPMENT - ENERGY CONTROL	34,989	678	0	0	0	35,667	35,328
404	Transmission 353.2 Station Equipment	STATION EQUIPMENT - MAJOR EQUIPMENT	4	1	0	0	0	5	5
405	Transmission 354	TOWERS AND FIXTURES	65,120	1,072	0	0	0	66,192	65,656
406	Transmission 355	POLES AND FIXTURES	482,685	103,479	33,597	19,285	0	533,282	509,315
407	Transmission 356	OVERHEAD CONDUCTORS AND DEVICES	132,765	30,051	16,225	9,034	0	137,558	136,026
408	Transmission 356.1	OVERHEAD CONDUCTORS AND DEVICES	0	0	0	0	0	0	0
409	Transmission 357	UNDERGROUND CONDUIT	9,773	469	279	0	0	9,963	9,868
410	Transmission 358	UNDERGROUND CONDUCTORS AND DEVICES	31,981	1,749	0	0	0	33,730	32,855
411	Transmission 359	ROADS AND TRAILS	4,694	464	0	0	0	5,158	4,926
412	Total Plant Reserve Transmission		1,015,809	189,029	61,209	28,319	0	1,115,310	1,067,971
413									
414	Land Rights 360	DISTRIBUTION LAND	(663)	0	110	0	0	(773)	(718)
415	Distribution 360	DISTRIBUTION LAND	9,164	1,483	0	0	0	10,647	9,905
416	Distribution 361	STRUCTURES AND IMPROVEMENTS	302	289	1,853	0	0	(1,261)	(477)
417	Distribution 362	STATION EQUIPMENT	95,693	37,883	20,338	14,615	0	98,624	98,272
418	Distribution 363	ENERGY STORAGE EQUIPMENT	13,214	5,813	0	0	0	19,027	16,120
419	Distribution 364	POLES, TOWERS AND FIXTURES	499,823	74,399	13,295	9,918	0	551,009	525,574
420	Distribution 365	OVERHEAD CONDUCTORS AND DEVICES	226,895	56,964	13,379	12,810	0	257,670	242,687
421	Distribution 365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING ROW	2,290	334	0	0	0	2,624	2,457
422	Distribution 366	UNDERGROUND CONDUIT	83,943	9,336	4,035	4,692	0	84,552	84,412
423	Distribution 367	UNDERGROUND CONDUCTORS AND DEVICES	420,000	47,672	12,180	14,165	0	441,328	431,086
424	Distribution 368	LINE TRANSFORMERS	301,695	50,695	11,264	10,698	0	330,428	316,391
425	Distribution 369.1	SERVICES - UNDERGROUND	233,265	12,011	2,334	0	0	242,942	238,109
426	Distribution 369.2	SERVICES - OVERHEAD	(4,186)	9,251	3,337	6,596	0	(4,868)	(4,345)
427	Distribution 370	METERS	18,438	(220)	3,391	0	0	14,827	16,976
428	Distribution 370.0	METERS	(6,765)	5,486	0	3,849	0	(5,129)	(6,047)
429	Distribution 370.2	METERS - AMI	160,201	26,607	0	0	0	186,808	173,409
430	Distribution 370.7	EV CHARGERS	382	95	0	0	0	477	429
431	Distribution 370.2 AMI	AMI METERS	34,117	14,981	0	0	0	49,098	41,480
432	Distribution 370.7 DCFC	EV CHARGERS - DC FAST CHARGERS	1,417	2,123	0	0	1,417	3,540	2,391
433	Distribution 371	INSTALLATIONS ON CUSTOMERS' PREMISES	(956)	238	1,291	0	0	(2,009)	(1,479)
434	Distribution 371.7	EV CHARGERS - L2 CHARGERS	7,186	2,991	0	0	0	10,177	8,658
435	Distribution 373	STREET LIGHTING AND SIGNAL SYSTEMS	232,518	34,620	16,004	0	0	251,134	241,677
436	Total Plant Reserve Distribution		2,327,973	393,051	102,810	77,343	0	2,540,872	2,436,967
437									
438	Land Rights 389	GENERAL LAND	(1)	0	0	0	0	(1)	(1)
439	General 390	STRUCTURES AND IMPROVEMENTS	116,199	13,776	3,848	0	0	126,126	121,146
440	General 391	OFFICE FURNITURE AND EQUIPMENT	55,312	10,719	6,332	0	0	59,699	57,532

SCHEDULE B-9 **Depreciation Reserve Balances By Account and Sub-Account**

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year 2 Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2026	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2027	(9) 13 Month Average 12/31/2027
441	General 392.1	PASSENGER CARS	2,287	(286)	340	0	0	1,662	1,978
442	General 392.3	HEAVY TRUCKS	2,907	188	8	0	0	3,087	2,995
443	General 392.4	SPECIAL TRUCKS	(656)	760	86	0	0	18	(329)
444	General 392.5	TRAILERS	393	280	177	0	0	497	442
445	General 392.7	AIRCRAFT	(3)	0	0	0	0	(3)	(3)
446	General 393	STORES EQUIPMENT	4,910	1,198	166	0	0	5,942	5,410
447	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	98,825	5,695	1,298	0	0	103,222	101,495
448	General 395	LABORATORY EQUIPMENT	(811)	72	0	0	0	(738)	(774)
449	General 396	POWER OPERATED EQUIPMENT	18,466	2,726	0	0	0	21,192	19,902
450	General 397	COMMUNICATION EQUIPMENT	82,191	15,535	6,701	0	0	91,025	86,676
451	General 398	MISCELLANEOUS EQUIPMENT	5,951	1,014	458	0	0	6,507	6,233
452	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	6,257	282	0	0	0	6,539	6,398
453	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	14,129	7,085	0	0	0	21,214	17,575
454	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	30,431	6,067	0	0	0	36,498	33,463
455	Intangible Plant 301-303 - Software	SOFTWARE	306,356	19,272	0	0	0	325,628	316,862
456	Total Plant Reserve General & Intangible		743,143	84,383	19,413	0	0	808,113	776,999
457									
458	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	7,256	0	0	0	7,256	2,670
459	Total Plant Reserve Energy Storage		0	7,256	0	0	0	7,256	2,670
460									
461	Production		4,511,915	509,363	29,804	16,427	20,597	4,995,644	4,751,066
462	Transmission		1,015,809	189,029	61,209	28,319	0	1,115,310	1,067,971
463	Distribution		2,327,973	393,051	102,810	77,343	0	2,540,872	2,436,967
464	General		743,143	84,383	19,413	0	0	808,113	776,999
465	Energy Storage		0	7,256	0	0	0	7,256	2,670
466	Total Plant Reserve Functionalized		8,598,841	1,183,083	213,236	122,089	20,597	9,467,196	9,035,672
467									
468	Capital Lease 108	CAPITAL LEASES	191,917	1,256	0	0	0	193,173	192,979
469	Operating Leases 108	OPERATING LEASES	164,151	0	0	0	0	164,151	164,151
470	ARO 108	ARO	68,496	1,689	0	0	0	70,186	69,341
471	Contra OATT EPIS 108	CONTRA OATT EPIS	(591)	0	0	0	0	(591)	(591)
472	Other 108	OTHER PLANT	2,928	0	0	0	0	2,928	2,928
473	Total Plant Reserve Other		426,901	2,945	0	0	0	429,846	428,808
474									
475	Electric Plant Acquisition Adj 115	ACQUISITION ADJUSTMENT	7,252	0	0	0	0	7,252	7,252
476									
477	Total Plant Reserve (108, 111, 115, 119)		9,032,993	1,186,028	213,236	122,089	20,597	9,904,293	9,471,731

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2025	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2026	(9) 13 Month Average 12/31/2026
1	Bartow 311	STRUCTURES AND IMPROVEMENTS	(5,211)	0	0	0	0	(5,211)	(5,211)
2	Bartow 312	BOILER PLANT EQUIPMENT	1,713	0	0	0	0	1,713	1,713
3	Bartow 314	TURBOGENERATOR UNITS	349	0	0	0	0	349	349
4	Bartow 315	ACCESSORY ELECTRIC EQUIPMENT	343	0	0	0	0	343	343
5	Bartow 316	MISCELLANEOUS POWER PLANT EQUIPMENT	29	0	0	0	0	29	29
6	Bartow Total Plant Reserve		(2,776)	0	0	0	0	(2,776)	(2,776)
7									
8	Bartow CC 341	STRUCTURES AND IMPROVEMENTS	54,007	4,123	438	893	0	56,798	55,389
9	Bartow CC 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	25,939	3,127	414	411	0	28,241	27,085
10	Bartow CC 343	PRIME MOVERS - GENERAL	103,578	13,996	3,989	4,812	0	108,773	106,106
11	Bartow CC 343.1	PRIME MOVERS - GENERAL	(3,458)	14,125	0	0	0	10,667	3,605
12	Bartow CC 344	GENERATORS	(7,536)	1,382	4,413	469	0	(11,036)	(9,282)
13	Bartow CC 345	ACCESSORY ELECTRIC EQUIPMENT	14,454	1,176	195	386	0	15,049	14,746
14	Bartow CC 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6,542	1,382	157	220	0	7,546	7,041
15	Bartow CC Total Plant Reserve		193,527	39,311	9,607	7,192	0	216,039	204,689
16									
17	Hines #1 341	STRUCTURES AND IMPROVEMENTS	35,643	2,292	246	64	0	37,625	36,617
18	Hines #1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,901	326	38	18	0	14,172	14,032
19	Hines #1 343	PRIME MOVERS - GENERAL	61,410	12,575	1,208	242	0	72,535	66,900
20	Hines #1 343.1	PRIME MOVERS - GENERAL	46,672	11,669	0	0	0	58,340	52,463
21	Hines #1 344	GENERATORS	32,991	1,053	23	46	0	33,975	33,471
22	Hines #1 345	ACCESSORY ELECTRIC EQUIPMENT	25,064	2,380	53	47	0	27,344	26,188
23	Hines #1 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3,832	713	15	11	0	4,519	4,172
24	Hines #1 Total Plant Reserve		219,513	31,008	1,583	427	0	248,510	233,842
25									
26	Hines #2 341	STRUCTURES AND IMPROVEMENTS	14,639	241	23	26	0	14,831	14,730
27	Hines #2 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,971	337	5	17	0	8,286	8,125
28	Hines #2 343	PRIME MOVERS - GENERAL	6,526	6,717	1,879	207	0	11,157	8,805
29	Hines #2 343.1	PRIME MOVERS - GENERAL	29,179	8,850	0	0	0	38,028	33,603
30	Hines #2 344	GENERATORS	17,694	1,207	89	50	0	18,761	18,217
31	Hines #2 345	ACCESSORY ELECTRIC EQUIPMENT	8,865	784	78	26	0	9,546	9,201
32	Hines #2 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,621	116	3	4	0	1,730	1,675
33	Hines #2 Total Plant Reserve		86,494	18,252	2,077	330	0	102,339	94,355
34									
35	Hines #3 341	STRUCTURES AND IMPROVEMENTS	7,448	211	10	10	0	7,638	7,544
36	Hines #3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,563	(776)	10	14	0	8,764	9,173
37	Hines #3 343	PRIME MOVERS - GENERAL	40,694	7,773	110	101	0	48,256	44,454
38	Hines #3 343.1	PRIME MOVERS - GENERAL	378	2,299	0	0	0	2,677	1,528
39	Hines #3 344	GENERATORS	33,638	1,240	3	49	0	34,826	34,238
40	Hines #3 345	ACCESSORY ELECTRIC EQUIPMENT	15,648	456	15	21	0	16,068	15,861
41	Hines #3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,083	89	10	2	0	1,159	1,121
42	Hines #3 Total Plant Reserve		108,452	11,291	158	196	0	119,389	113,919
43									
44	Hines #4 341	STRUCTURES AND IMPROVEMENTS	8,166	319	24	8	0	8,454	8,310
45	Hines #4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,562	189	13	4	0	4,734	4,648
46	Hines #4 343	PRIME MOVERS - GENERAL	48,417	6,495	953	81	0	53,878	51,153
47	Hines #4 343.1	PRIME MOVERS - GENERAL	16,431	7,154	0	0	0	23,585	20,008

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2025	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2026	(9) 13 Month Average 12/31/2026
48	Hines #4 344	GENERATORS	20,664	1,455	0	27	0	22,092	21,379
49	Hines #4 345	ACCESSORY ELECTRIC EQUIPMENT	13,622	744	3	15	0	14,348	13,985
50	Hines #4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2,516	287	254	5	0	2,544	2,530
51	Hines #4 Total Plant Reserve		114,377	16,645	1,246	142	0	129,635	122,014
52									
53	Hines Common	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,024	0	3	0	0	1,021	1,022
54									
55	Citrus 341	STRUCTURES AND IMPROVEMENTS	106,999	3,516	95	14	0	110,406	108,698
56	Citrus 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	19,539	7,056	51	29	0	26,514	23,013
57	Citrus 343	PRIME MOVERS - GENERAL	62,647	24,407	446	89	0	86,519	74,557
58	Citrus 343.1	PRIME MOVERS - GENERAL	17,170	16,878	49,925	0	0	(15,878)	21,921
59	Citrus 344	GENERATORS	15,589	451	309	2	0	15,729	15,659
60	Citrus 345	ACCESSORY ELECTRIC EQUIPMENT	33,687	3,561	19	15	0	37,214	35,446
61	Citrus 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6,471	212	35	1	0	6,647	6,559
62	Citrus Total Plant Reserve		262,101	56,081	50,880	150	0	267,152	285,853
63									
64	UF 341	STRUCTURES AND IMPROVEMENTS	8,948	377	2	76	0	9,248	9,115
65	UF 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,600	475	52	53	0	5,970	5,829
66	UF 343	PRIME MOVERS - GENERAL	24,961	3,921	45	253	0	28,585	27,489
67	UF 344	GENERATORS	1,803	322	178	49	0	1,899	1,838
68	UF 345	ACCESSORY ELECTRIC EQUIPMENT	3,985	419	2	50	0	4,351	4,153
69	UF 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,157	129	4	13	0	1,269	1,209
70	UF Total Plant Reserve		46,455	5,643	283	493	0	51,321	49,632
71									
72	Osprey 341	STRUCTURES AND IMPROVEMENTS	44,332	1,841	0	113	0	46,060	45,170
73	Osprey 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,546	330	0	22	0	8,853	8,695
74	Osprey 343	PRIME MOVERS - GENERAL	94,907	5,362	0	286	0	99,982	97,383
75	Osprey 343.1	PRIME MOVERS - GENERAL	20,847	4,034	0	0	0	24,881	22,864
76	Osprey 344	GENERATORS	17,413	809	0	50	0	18,171	17,781
77	Osprey 345	ACCESSORY ELECTRIC EQUIPMENT	25,354	873	0	65	0	26,163	25,745
78	Osprey 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4,956	286	0	14	0	5,229	5,090
79	Osprey Total Plant Reserve		216,356	13,534	0	550	0	229,340	222,727
80									
81	CR 1&2 311	STRUCTURES AND IMPROVEMENTS	3,868	0	0	0	0	3,868	3,868
82	CR 1&2 312	BOILER PLANT EQUIPMENT	(1,659)	47	0	0	0	(1,612)	(1,635)
83	CR 1&2 314	TURBOGENERATOR UNITS	19,921	99	13	0	0	20,007	19,964
83	CR 1&2 315	ACCESSORY ELECTRIC EQUIPMENT	4,524	5	0	0	0	4,529	4,526
84	CR 1&2 316	MISCELLANEOUS POWER PLANT EQUIPMENT	335	0	0	0	0	336	336
85	CR 1&2 Total Plant Reserve		26,989	152	13	0	0	27,128	27,059
86									
87	CR 311	STRUCTURES AND IMPROVEMENTS	246,722	19,143	190	221	0	265,454	256,034
88	CR 312	BOILER PLANT EQUIPMENT	967,730	86,948	7,252	820	0	1,046,605	1,006,991
89	CR 312 Rail Cars	BOILER PLANT EQUIPMENT	3,831	105	383	0	0	3,552	3,692
90	CR 312 COR	BOILER PLANT EQUIPMENT	7,508	2	0	0	0	7,509	7,509
91	CR 314	TURBOGENERATOR UNITS	182,492	15,130	621	165	0	196,835	189,625
92	CR 315	ACCESSORY ELECTRIC EQUIPMENT	102,325	7,936	561	89	0	109,612	105,949
93	CR 316	MISCELLANEOUS POWER PLANT EQUIPMENT	22,481	2,158	198	19	0	24,422	23,447

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year 2 Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2025	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2026	(9) 13 Month Average 12/31/2026
94	CR 316 COR	MISCELLANEOUS POWER PLANT EQUIPMENT	0	0	0	0	0	0	0
95	CR 316 Common	MISCELLANEOUS POWER PLANT EQUIPMENT	0	0	0	0	0	0	0
96	CR Other	OTHER COR	0	0	0	0	0	0	0
97	CR Total Plant Reserve		1,533,089	131,420	9,205	1,314	0	1,653,990	1,593,246
98									
99	Storage 348	BATTERY STORAGE	6,420	1,645	0	0	0	8,065	7,243
100									
101	Other Production	MISCELLANEOUS POWER PLANT EQUIPMENT	609	78	0	0	0	687	655
102	Misc. Production	MISCELLANEOUS PLANT	1,419	40	0	0	0	1,459	1,450
103	Land Rights 310	STEAM PRODUCTION LAND	2	0	0	0	0	2	2
104	Land Rights 320	NON-DEPR LAND AND LAND RIGHTS	0	0	0	0	0	0	0
105	Land Rights 340	OTHER PRODUCTION LAND	(122)	0	20	0	0	(143)	(132)
106									
107	Total Plant Reserve Production Base		2,813,928	325,099	75,076	10,795	0	3,053,156	2,954,800
108									
109	Anclote 311	STRUCTURES AND IMPROVEMENTS	27,159	447	418	120	0	27,068	27,094
110	Anclote 312	BOILER PLANT EQUIPMENT	169,712	25,484	547	600	0	194,049	181,763
111	Anclote 314	TURBOGENERATOR UNITS	114,755	13,280	674	425	0	126,936	120,768
112	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	28,383	2,333	299	104	0	30,314	29,331
113	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	7,268	601	45	26	0	7,797	7,528
114	Anclote Total Plant Reserve		347,277	42,144	1,983	1,275	0	386,163	366,485
115									
116	Bartow-Anclote 311	STRUCTURES AND IMPROVEMENTS	(86)	0	0	0	0	(86)	(86)
117	Bartow-Anclote 312	BOILER PLANT EQUIPMENT	(2,145)	0	0	0	0	(2,145)	(2,145)
118	Bartow-Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	(202)	0	0	0	0	(202)	(202)
119	Bartow-Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(50)	0	0	0	0	(50)	(50)
120	Bartow-Anclote Total Plant Reserve		(2,483)	0	0	0	0	(2,483)	(2,483)
121									
122	Suwannee 311	STRUCTURES AND IMPROVEMENTS	(329)	0	0	0	0	(329)	(329)
123	Suwannee 312	BOILER PLANT EQUIPMENT	(3,444)	0	0	0	0	(3,444)	(3,444)
124	Suwannee 314	TURBOGENERATOR UNITS	(608)	0	0	0	0	(608)	(608)
125	Suwannee 315	ACCESSORY ELECTRIC EQUIPMENT	(1,469)	0	0	0	0	(1,469)	(1,469)
126	Suwannee 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(209)	0	0	0	0	(209)	(209)
127	Suwannee Int Total Plant Reserve		(6,059)	0	0	0	0	(6,059)	(6,059)
128									
129	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	8,516	520	26	5	0	9,006	8,761
130	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,354	671	4	2	0	3,018	2,686
131	Tiger Bay 343	PRIME MOVERS - GENERAL	6,569	2,449	111	13	0	8,894	7,732
132	Tiger Bay 343.1	PRIME MOVERS - GENERAL	11,475	3,001	0	0	0	14,476	12,975
133	Tiger Bay 344	GENERATORS	4,517	1,032	0	5	0	5,544	5,030
134	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	4,149	903	0	4	0	5,048	4,598
135	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,220	97	7	1	0	1,309	1,265
136	Tiger Bay Total Plant Reserve		38,799	8,674	147	30	0	47,296	43,048
137									
138	Total Plant Reserve Production Intermediate		377,535	50,818	2,130	1,305	0	424,917	400,992
139									
140	Avon Park 341	STRUCTURES AND IMPROVEMENTS	(43)	0	0	0	0	(43)	(43)

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2025	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2026	(9) 13 Month Average 12/31/2026
141	Avon Park 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	24	0	0	0	0	24	24
142	Avon Park 343	PRIME MOVERS - GENERAL	135	0	0	0	0	135	135
143	Avon Park 344	GENERATORS	(909)	0	0	0	0	(909)	(909)
144	Avon Park 345	ACCESSORY ELECTRIC EQUIPMENT	(284)	0	0	0	0	(284)	(284)
145	Avon Park 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(65)	0	0	0	0	(65)	(65)
146	Avon Park Total Plant Reserve		(1,143)	0	0	0	0	(1,142)	(1,143)
147									
148	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	1,557	186	1	0	0	1,743	1,650
149	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,774	201	21	0	0	2,954	2,864
150	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	6,566	768	10	0	0	7,324	6,945
151	Bartow CT U1&U3 344	GENERATORS	25	16	0	0	0	40	32
152	Bartow CT U1&U3 344 COR	GENERATORS	4,547	3	62	0	0	4,489	4,518
153	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	2,296	237	3	0	0	2,531	2,413
154	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	95	16	0	0	0	111	103
155	Bartow CT U1&U3 Total Plant Reserve		17,861	1,427	97	0	0	19,191	18,526
156									
157	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	148	2	0	0	0	150	149
158	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	151	1	0	0	0	151	151
159	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	7,727	1,352	0	0	0	9,079	8,403
160	Bartow CT U2&U4 344	GENERATORS	2,102	113	0	0	0	2,215	2,159
161	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	184	15	5	0	0	194	189
162	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	528	263	0	0	0	791	659
163	Bartow CT U2&U4 Total Plant Reserve		10,839	1,746	5	0	0	12,580	11,709
164									
165	Bayboro 341	STRUCTURES AND IMPROVEMENTS	1,878	67	0	0	0	1,945	1,931
166	Bayboro 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,942	3	0	0	0	1,945	1,944
167	Bayboro 343	PRIME MOVERS - GENERAL	10,182	257	0	0	0	10,440	10,311
168	Bayboro 344	GENERATORS	3,915	7	0	0	0	3,921	3,918
169	Bayboro 345	ACCESSORY ELECTRIC EQUIPMENT	1,119	133	0	0	0	1,252	1,186
170	Bayboro 346	MISCELLANEOUS POWER PLANT EQUIPMENT	525	60	2	0	0	583	554
171	Bayboro 346.2	MISCELLANEOUS POWER PLANT EQUIPMENT	21	0	0	0	0	21	21
172	Bayboro Total Plant Reserve		19,583	527	2	0	0	20,108	19,865
173									
174	Debary (New) 341	STRUCTURES AND IMPROVEMENTS	3,477	84	57	45	0	3,459	3,466
175	Debary (New) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	(193)	18	0	60	0	(235)	(215)
176	Debary (New) 342 COR	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,056	4	173	0	0	5,886	5,971
177	Debary (New) 343	PRIME MOVERS - GENERAL	62,265	704	19	489	0	62,461	62,299
178	Debary (New) 343.1	PRIME MOVERS - GENERAL	56	20	4,561	0	0	(4,484)	(1,289)
179	Debary (New) 344	GENERATORS	17,301	172	0	128	0	17,344	17,307
180	Debary (New) 345	ACCESSORY ELECTRIC EQUIPMENT	4,429	84	21	53	0	4,440	4,432
181	Debary (New) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	746	(0)	2	9	0	735	740
182	Debary (New) Total Plant Reserve		94,137	1,085	4,832	784	0	89,607	92,710
183									
184	Debary (Old) 341	STRUCTURES AND IMPROVEMENTS	5,914	264	24	0	0	6,154	6,039
185	Debary (Old) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,384	566	21	0	0	8,929	8,656
186	Debary (Old) 343	PRIME MOVERS - GENERAL	26,576	0	13	0	0	26,563	26,570
187	Debary (Old) 344	GENERATORS	7,868	9	0	0	0	7,878	7,873

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2025	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2026	(9) 13 Month Average 12/31/2026
188	Debary (Old) 345	ACCESSORY ELECTRIC EQUIPMENT	6,711	237	22	0	0	6,927	6,856
189	Debary (Old) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	885	62	4	0	0	942	913
190	Debary (Old) Total Plant Reserve		56,338	1,139	85	0	0	57,392	56,907
191									
192	Higgins 341	STRUCTURES AND IMPROVEMENTS	217	34	0	0	0	251	234
193	Higgins 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47	0	0	0	0	47	47
194	Higgins 343	PRIME MOVERS - GENERAL	(178)	0	0	0	0	(178)	(178)
195	Higgins 344	GENERATORS	11	0	0	0	0	11	11
196	Higgins 345	ACCESSORY ELECTRIC EQUIPMENT	(205)	0	0	0	0	(205)	(205)
197	Higgins 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(222)	0	0	0	0	(222)	(222)
198	Higgins Total Plant Reserve		(330)	34	0	0	0	(296)	(313)
199									
200	Intercession City U1-U6 341	STRUCTURES AND IMPROVEMENTS	3,725	168	9	9	0	3,876	3,799
201	Intercession City U1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	(56)	61	0	0	0	5	(25)
202	Intercession City U1-U6 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,371	(296)	75	10	0	1,990	2,178
203	Intercession City U1-U6 343	PRIME MOVERS - GENERAL	20,234	1,748	659	57	0	21,266	20,739
204	Intercession City U1-U6 344	GENERATORS	3,031	151	253	9	0	2,920	2,973
205	Intercession City U1-U6 345	ACCESSORY ELECTRIC EQUIPMENT	4,214	331	37	11	0	4,496	4,352
206	Intercession City U1-U6 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,385	106	25	4	0	1,462	1,423
207	Intercession City U1-U6 Total Plant Reserve		34,904	2,269	1,058	100	0	36,015	35,438
208									
209	Intercession City U7-U10 341	STRUCTURES AND IMPROVEMENTS	7,897	192	2	7	0	8,079	7,987
210	Intercession City U7-U10 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,981	207	0	5	0	6,183	6,082
211	Intercession City U7-U10 343	PRIME MOVERS - GENERAL	49,524	2,417	352	53	0	51,535	50,529
212	Intercession City U7-U10 343.1	PRIME MOVERS - GENERAL	(657)	253	1,783	0	0	(2,187)	(667)
213	Intercession City U7-U10 344	GENERATORS	13,734	431	0	12	0	14,153	13,943
214	Intercession City U7-U10 345	ACCESSORY ELECTRIC EQUIPMENT	4,782	253	1	5	0	5,029	4,905
215	Intercession City U7-U10 346	MISCELLANEOUS POWER PLANT EQUIPMENT	639	47	0	1	0	684	661
216	Intercession City U7-U10 Total Plant Reserve		81,899	3,800	2,139	83	0	83,476	83,441
217									
218	Intercession City U11 341	STRUCTURES AND IMPROVEMENTS	1,698	20	2	0	0	1,716	1,707
219	Intercession City U11 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,339	19	47	0	0	1,311	1,325
220	Intercession City U11 343	PRIME MOVERS - GENERAL	21,137	362	1	0	0	21,499	21,317
221	Intercession City U11 344	GENERATORS	3,692	48	0	0	0	3,740	3,716
222	Intercession City U11 345	ACCESSORY ELECTRIC EQUIPMENT	3,919	77	2	0	0	3,994	3,956
223	Intercession City U11 346	MISCELLANEOUS POWER PLANT EQUIPMENT	189	6	0	0	0	195	192
224	Intercession City U11 Total Plant Reserve		31,974	533	51	0	0	32,456	32,214
225									
226	Intercession City U12 341	STRUCTURES AND IMPROVEMENTS	807	50	0	0	0	857	832
227	Intercession City U12 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,141	237	4	0	0	1,373	1,256
228	Intercession City U12 343	PRIME MOVERS - GENERAL	33,118	1,607	0	0	0	34,725	33,918
229	Intercession City U12 343.1	PRIME MOVERS - GENERAL	(3,015)	(3)	0	0	0	(3,017)	(3,015)
230	Intercession City U12 344	GENERATORS	10,815	270	116	0	0	10,969	10,892
231	Intercession City U12 345	ACCESSORY ELECTRIC EQUIPMENT	4,796	186	6	0	0	4,976	4,886
232	Intercession City U12 346	MISCELLANEOUS POWER PLANT EQUIPMENT	113	5	0	0	0	117	115
233	Intercession City U12 Total Plant Reserve		47,774	2,352	126	0	0	50,000	48,884
234									

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-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)

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Projected Test Year 3 Ended 12/31/2027
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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235	Intercession City C 346	MISCELLANEOUS POWER PLANT EQUIPMENT	45	0	0	0	0	45	45
236									
237	Rio Pinar 341	STRUCTURES AND IMPROVEMENTS	28	0	0	0	0	28	28
238	Rio Pinar 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11	0	0	0	0	11	11
239	Rio Pinar 343	PRIME MOVERS - GENERAL	13	0	0	0	0	13	13
240	Rio Pinar 344	GENERATORS	2	0	0	0	0	2	2
241	Rio Pinar 345	ACCESSORY ELECTRIC EQUIPMENT	(21)	0	0	0	0	(21)	(21)
242	Rio Pinar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	366	0	0	0	0	366	366
243	Rio Pinar Total Plant Reserve		400	0	0	0	0	400	400
244									
245	Suwannee 341	STRUCTURES AND IMPROVEMENTS	2,901	282	13	13	0	3,158	3,027
246	Suwannee 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,921	255	0	18	0	5,158	5,043
247	Suwannee 343	PRIME MOVERS - GENERAL	16,850	1,215	320	80	0	17,665	17,276
248	Suwannee 344	GENERATORS	4,335	304	132	20	0	4,487	4,416
249	Suwannee 345	ACCESSORY ELECTRIC EQUIPMENT	2,069	234	0	18	0	2,285	2,181
250	Suwannee 346	MISCELLANEOUS POWER PLANT EQUIPMENT	554	75	3	6	0	620	588
251	Suwannee Peaking Total Plant Reserve		31,630	2,365	468	155	0	33,372	32,531
252									
253	Turner 341	STRUCTURES AND IMPROVEMENTS	(282)	0	0	0	0	(282)	(282)
254	Turner 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,588	0	0	0	0	1,588	1,588
255	Turner 343	PRIME MOVERS - GENERAL	(4,834)	0	0	0	0	(4,834)	(4,834)
256	Turner 344	GENERATORS	(1,597)	0	0	0	0	(1,597)	(1,597)
257	Turner 345	ACCESSORY ELECTRIC EQUIPMENT	(2)	0	0	0	0	(2)	(2)
258	Turner 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(9)	0	0	0	0	(9)	(9)
259	Turner Total Plant Reserve		(5,135)	0	0	0	0	(5,135)	(5,135)
260									
261	Total Plant Reserve Production Peaking		420,776	17,276	8,863	1,122	0	428,067	426,080
262									
263	Columbia Solar 341	STRUCTURES AND IMPROVEMENTS	1,285	292	0	0	0	1,577	1,431
264	Columbia Solar 344	GENERATORS	16,853	2,925	0	0	0	19,778	18,315
265	Columbia Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,722	301	0	0	0	2,023	1,873
266	Columbia Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2	0	0	0	0	2	2
267	Columbia Solar Total Plant Reserve		19,862	3,518	0	0	0	23,380	21,621
268									
269	Hamilton Solar 341	STRUCTURES AND IMPROVEMENTS	591	81	0	0	0	672	631
270	Hamilton Solar 344	GENERATORS	22,843	3,290	0	0	0	26,134	24,488
271	Hamilton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,243	364	0	0	0	2,608	2,426
272	Hamilton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	127	25	0	0	0	151	139
273	Hamilton Solar Total Plant Reserve		25,804	3,760	0	0	0	29,564	27,684
274									
275	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	646	81	0	0	0	727	686
276	Debary Solar 344	GENERATORS	13,452	2,485	0	0	0	15,937	14,695
277	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,196	360	0	0	0	2,555	2,375
278	Debary Solar Total Plant Reserve		16,294	2,926	0	0	0	19,220	17,757
279									
280	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	1,246	212	0	0	0	1,458	1,352
281	Trenton Solar 344	GENERATORS	15,691	2,564	0	0	0	18,255	16,973

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year 2 Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2025	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2026	(9) 13 Month Average 12/31/2026
282	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,723	539	0	0	0	3,263	2,993
283	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	8	2	0	0	0	10	9
284	Trenton Solar Total Plant Reserve		19,667	3,318	0	0	0	22,985	21,326
285									
286	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	519	89	0	0	0	608	563
287	Lake Placid Solar 344	GENERATORS	9,233	1,533	0	0	0	10,766	10,000
288	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,215	394	0	0	0	2,609	2,412
289	Lake Placid Solar Total Plant Reserve		11,967	2,016	0	0	0	13,983	12,975
290									
291	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	986	297	0	0	0	1,283	1,134
292	Charlie Creek Solar 344	GENERATORS	8,103	2,437	0	0	0	10,540	9,321
293	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,642	532	0	10	0	2,164	1,901
294	Charlie Creek Solar Total Plant Reserve		10,731	3,266	0	10	0	13,987	12,357
295									
296	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	1,193	231	0	0	0	1,423	1,308
297	Duette Solar 344	GENERATORS	11,170	2,788	0	0	0	13,958	12,564
298	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,246	241	0	0	0	1,488	1,367
299	Duette Solar Total Plant Reserve		13,609	3,260	0	0	0	16,869	15,239
300									
301	Santa Fe Solar 340	OTHER PRODUCTION LAND	0	0	0	0	0	0	0
302	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	1,790	334	0	0	0	2,124	1,957
303	Santa Fe Solar 344	GENERATORS	13,048	2,815	0	0	0	15,863	14,456
304	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,569	293	0	0	0	1,862	1,716
305	Santa Fe Solar Total Plant Reserve		16,407	3,443	0	0	0	19,849	18,128
306									
307	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	1,030	295	0	0	0	1,324	1,177
308	Sandy Creek Solar 344	GENERATORS	8,666	2,479	0	0	0	11,145	9,906
309	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	903	258	0	0	0	1,161	1,032
310	Sandy Creek Solar Total Plant Reserve		10,598	3,032	0	0	0	13,630	12,114
311									
312	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	1,324	243	0	0	0	1,567	1,446
313	Twin Rivers Solar 344	GENERATORS	9,342	2,257	0	0	0	11,599	10,471
314	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3,460	636	0	0	0	4,096	3,778
315	Twin Rivers Solar Total Plant Reserve		14,126	3,136	0	0	0	17,262	15,694
316									
317	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	(308)	0	0	0	0	(308)	(308)
318	Osceola Solar 344	GENERATORS	2,079	214	4	0	0	2,289	2,184
319	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	277	37	0	0	0	314	295
320	Osceola Solar Total Plant Reserve		2,048	251	4	0	0	2,295	2,172
321									
322	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	76	13	0	0	0	89	82
323	Perry Solar 344	GENERATORS	2,846	311	0	0	0	3,157	3,001
324	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	370	50	0	0	0	420	395
325	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4	1	0	0	0	4	4
326	Perry Solar Total Plant Reserve		3,295	375	0	0	0	3,670	3,483
327									
328	St Pete Pier Solar 344	GENERATORS	272	49	0	0	0	321	297

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
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- Historical Test Year Ended 12/31/2023

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2025	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2026	(9) 13 Month Average 12/31/2026
329	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	18	3	0	0	0	21	19
330	St Pete Pier Solar Total Plant Reserve		290	52	0	0	0	342	316
331									
332	Suwannee Solar 341	STRUCTURES AND IMPROVEMENTS	16	2	0	0	0	18	17
333	Suwannee Solar 344	GENERATORS	3,962	478	0	0	0	4,440	4,201
334	Suwannee Solar 345	ACCESSORY ELECTRIC EQUIPMENT	544	86	0	0	0	630	587
335	Suwannee Solar Total Plant Reserve		4,523	566	0	0	0	5,089	4,806
336									
337	Bay Trail Solar 341	STRUCTURES AND IMPROVEMENTS	1,479	435	0	0	0	1,914	1,697
338	Bay Trail Solar 344	GENERATORS	7,654	2,250	0	0	0	9,904	8,779
339	Bay Trail Solar 345	ACCESSORY ELECTRIC EQUIPMENT	3,057	899	0	0	0	3,956	3,507
340	Bay Trail Solar Total Plant Reserve		12,190	3,583	0	0	0	15,774	13,982
341									
342	Fort Green Solar 341	STRUCTURES AND IMPROVEMENTS	1,200	344	0	0	0	1,544	1,372
343	Fort Green Solar 344	GENERATORS	10,102	2,893	0	0	0	12,995	11,549
344	Fort Green Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,052	301	0	0	0	1,354	1,203
345	Fort Green Solar Total Plant Reserve		12,355	3,538	0	0	0	15,893	14,124
346									
347	Solar Growth 344	GENERATORS	70,808	59,527	0	0	0	130,334	98,994
348									
349	Total Plant Reserve Production Solar		264,574	99,568	4	10	0	364,127	312,772
350									
351	SubTotal Plant Reserve Production		3,876,813	492,762	86,073	13,233	0	4,270,268	4,094,643
352									
353	Anclote FD		22,240	0	0	0	715	22,955	22,598
354	Avon Park FD		618	0	0	0	77	695	656
355	Bartow Anclote FD		(0)	0	0	0	0	(0)	(0)
356	Bartow FD		6,333	0	0	0	1,467	7,799	7,066
357	Bayboro FD		1,790	0	0	0	117	1,907	1,848
358	Charlie Creek Solar FD		2,868	0	0	0	713	3,582	3,225
359	Citrus FD		2,802	0	0	0	686	3,488	3,145
360	Columbia Solar FD		3,434	0	0	0	760	4,194	3,814
361	CR 1&2 FD		83,134	0	0	0	2,259	85,393	84,263
362	CR 4&5 FD		38,535	0	0	0	3,300	41,836	40,186
363	Debary FD		12,446	0	0	0	671	13,117	12,782
364	Debary Solar FD		2,115	0	0	0	457	2,572	2,343
365	Duette Solar FD		2,868	0	0	0	713	3,582	3,225
366	Hamilton Solar FD		3,625	0	0	0	747	4,372	3,998
367	Higgins FD		(69)	0	0	0	376	307	119
368	Hines #1 FD		1,572	0	0	0	286	1,857	1,714
369	Hines #2 FD		1,180	0	0	0	223	1,403	1,291
370	Hines #3 FD		1,156	0	0	0	229	1,385	1,270
371	Hines #4 FD		5,136	0	0	0	1,175	6,311	5,724
372	Inter City 11 FD		303	0	0	0	18	322	313
373	Inter City 12-14 FD		5,604	0	0	0	408	6,012	5,808
374	Inter City 1-6 FD		815	0	0	0	59	874	845
375	Inter City 7-10 FD		1,083	0	0	0	25	1,108	1,096

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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376	Lake Placid Solar FD		2,712	0	0	0	618	3,330	3,021
377	Osceola Solar FD		111	0	0	0	27	139	125
378	Osprey FD		1,838	0	0	0	441	2,279	2,058
379	Perry Solar FD		142	0	0	0	35	176	159
380	Rio Pinar FD		(0)	0	0	0	0	(0)	(0)
381	Sandy Creek Solar FD		2,868	0	0	0	713	3,582	3,225
382	Santa Fe Solar FD		3,092	0	0	0	729	3,821	3,457
383	Suwannee FD		1,012	0	0	0	163	1,175	1,094
384	Suwannee Solar FD		465	0	0	0	114	578	522
385	Suwannee Steam FD		(1,072)	0	0	0	0	(1,072)	(1,072)
386	Tiger Bay FD		2,265	0	0	0	498	2,762	2,514
387	Trenton Solar FD		3,505	0	0	0	762	4,267	3,886
388	Turner FD		2	0	0	0	0	2	2
389	Twin Rivers Solar FD		3,075	0	0	0	729	3,804	3,440
390	UF FD		1,447	0	0	0	285	1,732	1,590
391	Fossil Dismantlement Total Plant Reserve		221,050	0	0	0	20,597	241,647	231,349
392									
393	Total Plant Reserve Fossil Dismantlement		221,050	0	0	0	20,597	241,647	231,349
394									
395	Total Plant Reserve Production		4,097,863	492,762	86,073	13,233	20,597	4,511,915	4,325,992
396									
397	Land Rights 350	TRANSMISSION LAND	(638)	0	223	0	0	(861)	(749)
398	Transmission 350.1	RIGHTS OF WAY	26,828	1,859	0	0	0	28,688	27,741
399	Transmission 352	STRUCTURES AND IMPROVEMENTS	16,289	1,495	0	0	0	17,783	17,036
400	Transmission 353.0	STATION EQUIPMENT	223,292	45,062	6,346	0	0	262,007	242,577
401	Transmission 353.0 - COR	STATION EQUIPMENT	(61,458)	(103)	5,948	0	0	(67,509)	(64,097)
402	Transmission 353.1	STATION EQUIPMENT	12,143	1,548	0	0	0	13,691	12,917
403	Transmission 353.2	STATION EQUIPMENT - ENERGY CONTROL	34,310	678	0	0	0	34,989	34,650
404	Transmission 353.2 Station Equipment	STATION EQUIPMENT - MAJOR EQUIPMENT	3	1	0	0	0	4	4
405	Transmission 354	TOWERS AND FIXTURES	64,047	1,072	0	0	0	65,120	64,584
406	Transmission 355	POLES AND FIXTURES	441,940	94,226	34,372	19,109	0	482,685	461,328
407	Transmission 356	OVERHEAD CONDUCTORS AND DEVICES	130,686	27,500	16,470	8,951	0	132,765	131,436
408	Transmission 356.1	OVERHEAD CONDUCTORS AND DEVICES	0	0	0	0	0	0	0
409	Transmission 357	UNDERGROUND CONDUIT	9,579	473	279	0	0	9,773	9,676
410	Transmission 358	UNDERGROUND CONDUCTORS AND DEVICES	30,231	1,749	0	0	0	31,981	31,106
411	Transmission 359	ROADS AND TRAILS	4,230	464	0	0	0	4,694	4,462
412	Total Plant Reserve Transmission		931,482	176,025	63,639	28,060	0	1,015,809	972,668
413									
414	Land Rights 360	DISTRIBUTION LAND	(553)	0	110	0	0	(663)	(608)
415	Distribution 360	DISTRIBUTION LAND	7,736	1,428	0	0	0	9,164	8,450
416	Distribution 361	STRUCTURES AND IMPROVEMENTS	1,840	315	1,853	0	0	302	1,073
417	Distribution 362	STATION EQUIPMENT	95,539	35,558	20,714	14,690	0	95,693	96,972
418	Distribution 363	ENERGY STORAGE EQUIPMENT	7,400	5,813	0	0	0	13,214	10,307
419	Distribution 364	POLES, TOWERS AND FIXTURES	461,678	68,887	20,772	9,969	0	499,823	484,272
420	Distribution 365	OVERHEAD CONDUCTORS AND DEVICES	207,994	53,281	21,504	12,875	0	226,895	221,471
421	Distribution 365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING ROW	1,955	334	0	0	0	2,290	2,122
422	Distribution 366	UNDERGROUND CONDUIT	83,439	8,961	3,741	4,716	0	83,943	83,827

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2025	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2026	(9) 13 Month Average 12/31/2026
423	Distribution 367	UNDERGROUND CONDUCTORS AND DEVICES	399,983	45,546	11,292	14,237	0	420,000	410,332
424	Distribution 368	LINE TRANSFORMERS	283,521	47,317	18,390	10,753	0	301,695	296,104
425	Distribution 369.1	SERVICES - UNDERGROUND	223,850	11,692	2,277	0	0	233,265	228,563
426	Distribution 369.2	SERVICES - OVERHEAD	(3,049)	8,474	2,981	6,630	0	(4,186)	(3,472)
427	Distribution 370	METERS	21,975	(267)	3,271	0	0	18,438	20,527
428	Distribution 370.0	METERS	(6,964)	4,068	0	3,869	0	(6,765)	(6,962)
429	Distribution 370.2	METERS - AMI	134,798	25,403	0	0	0	160,201	147,409
430	Distribution 370.7	EV CHARGERS	286	95	0	0	0	382	334
431	Distribution 370.2 AMI	AMI METERS	21,637	12,479	0	0	0	34,117	27,699
432	Distribution 370.7 DCFC	EV CHARGERS - DC FAST CHARGERS	314	1,103	0	0	0	1,417	796
433	Distribution 371	INSTALLATIONS ON CUSTOMERS' PREMISES	50	285	1,291	0	0	(956)	(449)
434	Distribution 371.7	EV CHARGERS - L2 CHARGERS	4,478	2,709	0	0	0	7,186	5,812
435	Distribution 373	STREET LIGHTING AND SIGNAL SYSTEMS	215,862	32,660	16,004	0	0	232,518	224,044
436	Total Plant Reserve Distribution		2,163,768	366,143	124,198	77,740	0	2,327,973	2,258,623
437									
438	Land Rights 389	GENERAL LAND	(1)	0	0	0	0	(1)	(1)
439	General 390	STRUCTURES AND IMPROVEMENTS	106,569	13,478	3,848	0	0	116,199	111,370
440	General 391	OFFICE FURNITURE AND EQUIPMENT	50,776	10,867	6,332	0	0	55,312	53,048
441	General 392.1	PASSENGER CARS	2,863	(236)	340	0	0	2,287	2,579
442	General 392.3	HEAVY TRUCKS	2,761	155	8	0	0	2,907	2,832
443	General 392.4	SPECIAL TRUCKS	(1,197)	627	86	0	0	(656)	(937)
444	General 392.5	TRAILERS	339	231	177	0	0	393	362
445	General 392.7	AIRCRAFT	(3)	0	0	0	0	(3)	(3)
446	General 393	STORES EQUIPMENT	3,753	1,323	166	0	0	4,910	4,372
447	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	84,533	15,591	1,298	0	0	98,825	92,044
448	General 395	LABORATORY EQUIPMENT	(883)	72	0	0	0	(811)	(847)
449	General 396	POWER OPERATED EQUIPMENT	15,648	2,818	0	0	0	18,466	17,048
450	General 397	COMMUNICATION EQUIPMENT	72,466	16,425	6,701	0	0	82,191	77,397
451	General 398	MISCELLANEOUS EQUIPMENT	5,337	1,071	458	0	0	5,951	5,648
452	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	5,976	282	0	0	0	6,257	6,117
453	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	8,332	5,797	0	0	0	14,129	11,134
454	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	24,376	6,055	0	0	0	30,431	27,402
455	Intangible Plant 301-303 - Software	SOFTWARE	283,938	22,418	0	0	0	306,356	295,314
456	Total Plant Reserve General & Intangible		665,582	96,975	19,413	0	0	743,143	704,881
457									
458	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	0	0	0	0	0	0
459	Total Plant Reserve Energy Storage		0	0	0	0	0	0	0
460									
461	Production		4,097,863	492,762	86,073	13,233	20,597	4,511,915	4,325,992
462	Transmission		931,482	176,025	63,639	28,060	0	1,015,809	972,668
463	Distribution		2,163,768	366,143	124,198	77,740	0	2,327,973	2,258,623
464	General		665,582	96,975	19,413	0	0	743,143	704,881
465	Energy Storage		0	0	0	0	0	0	0
466	Total Plant Reserve Functionalized		7,858,695	1,131,905	293,324	119,033	20,597	8,598,841	8,262,164
467									
468	Capital Lease 108	CAPITAL LEASES	187,115	4,802	0	0	0	191,917	189,489
469	Operating Leases 108	OPERATING LEASES	164,151	0	0	0	0	164,151	164,151

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

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470	ARO 108	ARO	66,807	1,689	0	0	0	68,496	67,652
471	Contra OATT EPIS 108	CONTRA OATT EPIS	(591)	0	0	0	0	(591)	(591)
472	Other 108	OTHER PLANT	2,928	0	0	0	0	2,928	2,928
473	Total Plant Reserve Other		420,410	6,491	0	0	0	426,901	423,628
474									
475	Electric Plant Acquisition Adj 115	ACQUISITION ADJUSTMENT	7,252	0	0	0	0	7,252	7,252
476									
477	Total Plant Reserve (108, 111, 115, 119)		8,286,357	1,138,396	293,324	119,033	20,597	9,032,993	8,693,044

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
1	Bartow 311	STRUCTURES AND IMPROVEMENTS	(5,211)	0	0	0	0	(5,211)	(5,211)
2	Bartow 312	BOILER PLANT EQUIPMENT	1,713	0	0	0	0	1,713	1,713
3	Bartow 314	TURBOGENERATOR UNITS	349	0	0	0	0	349	349
4	Bartow 315	ACCESSORY ELECTRIC EQUIPMENT	343	0	0	0	0	343	343
5	Bartow 316	MISCELLANEOUS POWER PLANT EQUIPMENT	29	0	0	0	0	29	29
6	Bartow Total Plant Reserve		(2,776)	0	0	0	0	(2,776)	(2,776)
7									
8	Bartow CC 341	STRUCTURES AND IMPROVEMENTS	51,265	4,073	438	893	0	54,007	52,623
9	Bartow CC 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	23,659	3,106	414	411	0	25,939	24,795
10	Bartow CC 343	PRIME MOVERS - GENERAL	98,529	13,851	3,989	4,812	0	103,578	100,986
11	Bartow CC 343.1	PRIME MOVERS - GENERAL	(17,582)	14,125	0	0	0	(3,458)	(10,520)
12	Bartow CC 344	GENERATORS	(4,151)	1,497	4,413	469	0	(7,536)	(5,839)
13	Bartow CC 345	ACCESSORY ELECTRIC EQUIPMENT	13,873	1,162	195	386	0	14,454	14,157
14	Bartow CC 346	MISCELLANEOUS POWER PLANT EQUIPMENT	5,594	1,326	157	220	0	6,542	6,065
15	Bartow CC Total Plant Reserve		171,186	39,140	9,607	7,192	0	193,527	182,266
16									
17	Hines #1 341	STRUCTURES AND IMPROVEMENTS	33,688	2,265	246	64	0	35,643	34,650
18	Hines #1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,635	322	38	18	0	13,901	13,764
19	Hines #1 343	PRIME MOVERS - GENERAL	50,449	12,411	1,208	242	0	61,410	55,874
20	Hines #1 343.1	PRIME MOVERS - GENERAL	39,155	11,974	4,458	0	0	46,672	43,973
21	Hines #1 344	GENERATORS	32,022	1,037	23	46	0	32,991	32,496
22	Hines #1 345	ACCESSORY ELECTRIC EQUIPMENT	22,840	2,324	53	47	0	25,064	23,940
23	Hines #1 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3,155	703	15	11	0	3,832	3,491
24	Hines #1 Total Plant Reserve		194,945	31,036	6,041	427	0	219,513	208,189
25									
26	Hines #2 341	STRUCTURES AND IMPROVEMENTS	14,472	216	23	26	0	14,639	14,547
27	Hines #2 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,674	318	5	17	0	7,971	7,817
28	Hines #2 343	PRIME MOVERS - GENERAL	2,314	6,298	1,879	207	0	6,526	4,320
29	Hines #2 343.1	PRIME MOVERS - GENERAL	20,817	8,362	0	0	0	29,179	24,963
30	Hines #2 344	GENERATORS	16,691	1,142	89	50	0	17,694	17,174
31	Hines #2 345	ACCESSORY ELECTRIC EQUIPMENT	8,225	743	78	26	0	8,865	8,535
32	Hines #2 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,518	110	3	4	0	1,621	1,568
33	Hines #2 Total Plant Reserve		71,710	17,190	2,077	330	0	86,494	78,924
34									
35	Hines #3 341	STRUCTURES AND IMPROVEMENTS	7,268	200	10	10	0	7,448	7,361
36	Hines #3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,324	(737)	10	14	0	9,563	9,948
37	Hines #3 343	PRIME MOVERS - GENERAL	33,472	7,433	110	101	0	40,694	37,114
38	Hines #3 343.1	PRIME MOVERS - GENERAL	(1,921)	2,299	0	0	0	378	(771)
39	Hines #3 344	GENERATORS	32,513	1,177	3	49	0	33,638	33,091
40	Hines #3 345	ACCESSORY ELECTRIC EQUIPMENT	15,250	434	15	21	0	15,648	15,455
41	Hines #3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,011	83	10	2	0	1,083	1,048
42	Hines #3 Total Plant Reserve		97,917	10,889	158	196	0	108,452	103,244
43									
44	Hines #4 341	STRUCTURES AND IMPROVEMENTS	7,895	303	24	8	0	8,166	8,030
45	Hines #4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,398	181	13	4	0	4,562	4,480
46	Hines #4 343	PRIME MOVERS - GENERAL	43,172	6,279	953	81	0	48,417	45,789
47	Hines #4 343.1	PRIME MOVERS - GENERAL	9,277	7,154	0	0	0	16,431	12,854
48	Hines #4 344	GENERATORS	19,297	1,394	0	27	0	20,664	19,979
49	Hines #4 345	ACCESSORY ELECTRIC EQUIPMENT	12,927	713	3	15	0	13,622	13,273

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
50	Hines #4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2,492	282	254	5	0	2,516	2,504
51	Hines #4 Total Plant Reserve		99,458	16,307	1,246	142	0	114,377	106,909
52									
53	Hines Common	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,027	0	3	0	0	1,024	1,026
54									
55	Citrus 341	STRUCTURES AND IMPROVEMENTS	103,656	3,452	95	14	0	106,999	105,324
56	Citrus 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,918	6,701	51	29	0	19,539	16,214
57	Citrus 343	PRIME MOVERS - GENERAL	39,242	23,940	446	89	0	62,647	50,923
58	Citrus 343.1	PRIME MOVERS - GENERAL	40,897	16,927	40,654	0	0	17,170	36,815
59	Citrus 344	GENERATORS	15,450	450	309	2	0	15,589	15,519
60	Citrus 345	ACCESSORY ELECTRIC EQUIPMENT	30,234	3,488	19	15	0	33,687	31,957
61	Citrus 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6,297	209	35	1	0	6,471	6,384
62	Citrus Total Plant Reserve		248,693	55,167	41,608	150	0	262,101	263,137
63									
64	UF 341	STRUCTURES AND IMPROVEMENTS	8,526	500	2	76	0	8,948	8,718
65	UF 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,052	653	52	53	0	5,600	5,313
66	UF 343	PRIME MOVERS - GENERAL	17,871	7,388	45	253	0	24,961	21,349
67	UF 344	GENERATORS	1,707	324	178	49	0	1,803	1,744
68	UF 345	ACCESSORY ELECTRIC EQUIPMENT	3,628	409	2	50	0	3,985	3,793
69	UF 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,047	126	4	13	0	1,157	1,098
70	UF Total Plant Reserve		37,831	9,400	283	493	0	46,455	42,015
71									
72	Osprey 341	STRUCTURES AND IMPROVEMENTS	42,639	1,807	0	113	0	44,332	43,459
73	Osprey 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,240	328	0	22	0	8,546	8,388
74	Osprey 343	PRIME MOVERS - GENERAL	89,856	5,338	0	286	0	94,907	92,320
75	Osprey 343.1	PRIME MOVERS - GENERAL	18,470	4,160	1,783	0	0	20,847	20,413
76	Osprey 344	GENERATORS	16,658	805	0	50	0	17,413	17,025
77	Osprey 345	ACCESSORY ELECTRIC EQUIPMENT	24,549	870	0	65	0	25,354	24,938
78	Osprey 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4,686	284	0	14	0	4,956	4,818
79	Osprey Total Plant Reserve		205,097	13,591	1,783	550	0	216,356	211,361
80									
81	CR 1&2 311	STRUCTURES AND IMPROVEMENTS	3,868	0	0	0	0	3,868	3,868
82	CR 1&2 312	BOILER PLANT EQUIPMENT	(1,705)	47	0	0	0	(1,659)	(1,682)
83	CR 1&2 314	ACCESSORY ELECTRIC EQUIPMENT	19,835	99	13	0	0	19,921	19,878
83	CR 1&2 315	ACCESSORY ELECTRIC EQUIPMENT	4,519	5	0	0	0	4,524	4,521
84	CR 1&2 316	MISCELLANEOUS POWER PLANT EQUIPMENT	335	0	0	0	0	335	335
85	CR 1&2 Total Plant Reserve		26,851	151	13	0	0	26,989	26,920
86									
87	CR 311	STRUCTURES AND IMPROVEMENTS	228,096	19,037	190	221	0	246,722	237,348
88	CR 312	BOILER PLANT EQUIPMENT	888,942	86,861	7,252	820	0	967,730	928,139
89	CR 312 Rail Cars	BOILER PLANT EQUIPMENT	4,097	117	383	0	0	3,831	3,965
90	CR 312 COR	BOILER PLANT EQUIPMENT	7,506	2	0	0	0	7,508	7,507
91	CR 314	TURBOGENERATOR UNITS	168,207	15,070	621	165	0	182,492	175,307
92	CR 315	ACCESSORY ELECTRIC EQUIPMENT	95,056	7,919	561	89	0	102,325	98,669
93	CR 316	MISCELLANEOUS POWER PLANT EQUIPMENT	20,541	2,157	198	19	0	22,481	21,507
94	CR 316 COR	MISCELLANEOUS POWER PLANT EQUIPMENT	0	0	0	0	0	0	0
95	CR 316 Common	MISCELLANEOUS POWER PLANT EQUIPMENT	0	0	0	0	0	0	0
96	CR Other	OTHER COR	0	0	0	0	0	0	0
97	CR Total Plant Reserve		1,412,445	131,164	9,205	1,314	0	1,533,089	1,472,441

SCHEDULE B-9 Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
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(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
98									
99	Storage 348	BATTERY STORAGE	4,775	1,645	0	0	0	6,420	5,597
100									
101	Other Production	MISCELLANEOUS POWER PLANT EQUIPMENT	512	98	0	0	0	609	561
102	Misc. Production	MISCELLANEOUS PLANT	1,324	95	0	0	0	1,419	1,371
103	Land Rights 310	STEAM PRODUCTION LAND	2	0	0	0	0	2	2
104	Land Rights 320	NON-DEPR LAND AND LAND RIGHTS	0	0	0	0	0	0	0
105	Land Rights 340	OTHER PRODUCTION LAND	(102)	0	20	0	0	(122)	(112)
106									
107	Total Plant Reserve Production Base		2,570,894	325,874	72,045	10,795	0	2,813,928	2,701,075
108									
109	Anclote 311	STRUCTURES AND IMPROVEMENTS	27,267	430	418	120	0	27,159	27,192
110	Anclote 312	BOILER PLANT EQUIPMENT	146,360	24,499	547	600	0	169,712	157,867
111	Anclote 314	TURBOGENERATOR UNITS	103,066	12,788	674	425	0	114,755	108,806
112	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	26,532	2,254	299	104	0	28,383	27,436
113	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	6,761	579	45	26	0	7,268	7,009
114	Anclote Total Plant Reserve		309,986	40,550	1,983	1,275	0	347,277	328,310
115									
116	Bartow-Anclote 311	STRUCTURES AND IMPROVEMENTS	(86)	0	0	0	0	(86)	(86)
117	Bartow-Anclote 312	BOILER PLANT EQUIPMENT	(2,145)	0	0	0	0	(2,145)	(2,145)
118	Bartow-Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	(202)	0	0	0	0	(202)	(202)
119	Bartow-Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(50)	0	0	0	0	(50)	(50)
120	Bartow-Anclote Total Plant Reserve		(2,483)	0	0	0	0	(2,483)	(2,483)
121									
122	Suwannee 311	STRUCTURES AND IMPROVEMENTS	(329)	0	0	0	0	(329)	(329)
123	Suwannee 312	BOILER PLANT EQUIPMENT	(3,444)	0	0	0	0	(3,444)	(3,444)
124	Suwannee 314	TURBOGENERATOR UNITS	(608)	0	0	0	0	(608)	(608)
125	Suwannee 315	ACCESSORY ELECTRIC EQUIPMENT	(1,469)	0	0	0	0	(1,469)	(1,469)
126	Suwannee 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(209)	0	0	0	0	(209)	(209)
127	Suwannee Int Total Plant Reserve		(6,059)	0	0	0	0	(6,059)	(6,059)
128									
129	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	8,102	445	26	5	0	8,516	8,301
130	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,777	583	4	2	0	2,354	2,058
131	Tiger Bay 343	PRIME MOVERS - GENERAL	4,549	2,145	111	13	0	6,569	5,533
132	Tiger Bay 343.1	PRIME MOVERS - GENERAL	8,474	3,001	0	0	0	11,475	9,974
133	Tiger Bay 344	GENERATORS	3,625	897	0	5	0	4,517	4,059
134	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	3,368	785	0	4	0	4,149	3,748
135	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,143	85	7	1	0	1,220	1,180
136	Tiger Bay Total Plant Reserve		31,037	7,939	147	30	0	38,799	34,853
137									
138	Total Plant Reserve Production Intermediate		332,481	48,489	2,130	1,305	0	377,535	354,622
139									
140	Avon Park 341	STRUCTURES AND IMPROVEMENTS	(43)	0	0	0	0	(43)	(43)
141	Avon Park 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	24	0	0	0	0	24	24
142	Avon Park 343	PRIME MOVERS - GENERAL	135	0	0	0	0	135	135
143	Avon Park 344	GENERATORS	(909)	0	0	0	0	(909)	(909)
144	Avon Park 345	ACCESSORY ELECTRIC EQUIPMENT	(284)	0	0	0	0	(284)	(284)
145	Avon Park 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(65)	0	0	0	0	(65)	(65)
146	Avon Park Total Plant Reserve		(1,143)	0	0	0	0	(1,143)	(1,143)

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
147									
148	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	1,375	183	1	0	0	1,557	1,466
149	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,598	197	21	0	0	2,774	2,686
150	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	5,823	754	10	0	0	6,566	6,194
151	Bartow CT U1&U3 344	GENERATORS	13	12	0	0	0	25	18
152	Bartow CT U1&U3 344 COR	GENERATORS	4,606	3	62	0	0	4,547	4,577
153	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	2,066	232	3	0	0	2,296	2,181
154	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	79	16	0	0	0	95	87
155	Bartow CT U1&U3 Total Plant Reserve		16,560	1,398	97	0	0	17,861	17,208
156									
157	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	146	2	0	0	0	148	147
158	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	150	1	0	0	0	151	150
159	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	6,375	1,352	0	0	0	7,727	7,051
160	Bartow CT U2&U4 344	GENERATORS	1,989	113	0	0	0	2,102	2,045
161	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	175	15	5	0	0	184	180
162	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	265	263	0	0	0	528	396
163	Bartow CT U2&U4 Total Plant Reserve		9,099	1,746	5	0	0	10,839	9,969
164									
165	Bayboro 341	STRUCTURES AND IMPROVEMENTS	1,691	187	0	0	0	1,878	1,785
166	Bayboro 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,794	148	0	0	0	1,942	1,875
167	Bayboro 343	PRIME MOVERS - GENERAL	12,897	257	0	2,972	0	10,182	11,539
168	Bayboro 344	GENERATORS	3,649	265	0	0	0	3,915	3,808
169	Bayboro 345	ACCESSORY ELECTRIC EQUIPMENT	986	133	0	0	0	1,119	1,053
170	Bayboro 346	MISCELLANEOUS POWER PLANT EQUIPMENT	467	60	2	0	0	525	496
171	Bayboro 346.2	MISCELLANEOUS POWER PLANT EQUIPMENT	21	0	0	0	0	21	21
172	Bayboro Total Plant Reserve		21,506	1,050	2	2,972	0	19,583	20,577
173									
174	Debary (New) 341	STRUCTURES AND IMPROVEMENTS	3,497	82	57	45	0	3,477	3,485
175	Debary (New) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	(150)	17	0	60	0	(193)	(173)
176	Debary (New) 342 COR	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,226	4	173	0	0	6,056	6,141
177	Debary (New) 343	PRIME MOVERS - GENERAL	62,071	701	19	489	0	62,265	62,105
178	Debary (New) 343.1	PRIME MOVERS - GENERAL	26	30	0	0	0	56	41
179	Debary (New) 344	GENERATORS	17,258	171	0	128	0	17,301	17,264
180	Debary (New) 345	ACCESSORY ELECTRIC EQUIPMENT	4,419	84	21	53	0	4,429	4,421
181	Debary (New) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	756	(0)	2	9	0	746	751
182	Debary (New) Total Plant Reserve		94,103	1,090	272	784	0	94,137	94,035
183									
184	Debary (Old) 341	STRUCTURES AND IMPROVEMENTS	5,662	276	24	0	0	5,914	5,788
185	Debary (Old) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,837	567	21	0	0	8,384	8,111
186	Debary (Old) 343	PRIME MOVERS - GENERAL	26,589	0	13	0	0	26,576	26,583
187	Debary (Old) 344	GENERATORS	7,859	9	0	0	0	7,868	7,863
188	Debary (Old) 345	ACCESSORY ELECTRIC EQUIPMENT	6,372	361	22	0	0	6,711	6,542
189	Debary (Old) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	828	62	4	0	0	885	856
190	Debary (Old) Total Plant Reserve		55,147	1,276	85	0	0	56,338	55,743
191									
192	Higgins 341	STRUCTURES AND IMPROVEMENTS	183	34	0	0	0	217	200
193	Higgins 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47	0	0	0	0	47	47
194	Higgins 343	PRIME MOVERS - GENERAL	(178)	0	0	0	0	(178)	(178)
195	Higgins 344	GENERATORS	11	0	0	0	0	11	11

SCHEDULE B-9 Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
196	Higgins 345	ACCESSORY ELECTRIC EQUIPMENT	(205)	0	0	0	0	(205)	(205)
197	Higgins 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(222)	0	0	0	0	(222)	(222)
198	Higgins Total Plant Reserve		(364)	34	0	0	0	(330)	(347)
199									
200	Intercession City U1-U6 341	STRUCTURES AND IMPROVEMENTS	3,581	162	9	9	0	3,725	3,651
201	Intercession City U1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	(117)	61	0	0	0	(56)	(86)
202	Intercession City U1-U6 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,752	(296)	75	10	0	2,371	2,559
203	Intercession City U1-U6 343	PRIME MOVERS - GENERAL	19,186	1,764	659	57	0	20,234	19,697
204	Intercession City U1-U6 344	GENERATORS	3,136	156	253	9	0	3,031	3,082
205	Intercession City U1-U6 345	ACCESSORY ELECTRIC EQUIPMENT	3,933	329	37	11	0	4,214	4,071
206	Intercession City U1-U6 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,308	106	25	4	0	1,385	1,345
207	Intercession City U1-U6 Total Plant Reserve		33,780	2,282	1,058	100	0	34,904	34,319
208									
209	Intercession City U7-U10 341	STRUCTURES AND IMPROVEMENTS	7,714	192	2	7	0	7,897	7,805
210	Intercession City U7-U10 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,779	207	0	5	0	5,981	5,880
211	Intercession City U7-U10 343	PRIME MOVERS - GENERAL	47,502	2,427	352	53	0	49,524	48,513
212	Intercession City U7-U10 343.1	PRIME MOVERS - GENERAL	(849)	193	0	0	0	(657)	(753)
213	Intercession City U7-U10 344	GENERATORS	13,315	431	0	12	0	13,734	13,524
214	Intercession City U7-U10 345	ACCESSORY ELECTRIC EQUIPMENT	4,535	253	1	5	0	4,782	4,658
215	Intercession City U7-U10 346	MISCELLANEOUS POWER PLANT EQUIPMENT	593	47	0	1	0	639	616
216	Intercession City U7-U10 Total Plant Reserve		78,589	3,750	356	83	0	81,899	80,243
217									
218	Intercession City U11 341	STRUCTURES AND IMPROVEMENTS	1,681	20	2	0	0	1,698	1,690
219	Intercession City U11 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,367	19	47	0	0	1,339	1,353
220	Intercession City U11 343	PRIME MOVERS - GENERAL	20,778	360	1	0	0	21,137	20,957
221	Intercession City U11 344	GENERATORS	3,644	48	0	0	0	3,692	3,668
222	Intercession City U11 345	ACCESSORY ELECTRIC EQUIPMENT	3,844	76	2	0	0	3,919	3,881
223	Intercession City U11 346	MISCELLANEOUS POWER PLANT EQUIPMENT	183	6	0	0	0	189	186
224	Intercession City U11 Total Plant Reserve		31,496	530	51	0	0	31,974	31,735
225									
226	Intercession City U12 341	STRUCTURES AND IMPROVEMENTS	766	41	0	0	0	807	786
227	Intercession City U12 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	922	222	4	0	0	1,141	1,031
228	Intercession City U12 343	PRIME MOVERS - GENERAL	31,610	1,508	0	0	0	33,118	32,362
229	Intercession City U12 343.1	PRIME MOVERS - GENERAL	(3,015)	0	0	0	0	(3,015)	(3,015)
230	Intercession City U12 344	GENERATORS	10,676	255	116	0	0	10,815	10,745
231	Intercession City U12 345	ACCESSORY ELECTRIC EQUIPMENT	4,625	176	6	0	0	4,796	4,710
232	Intercession City U12 346	MISCELLANEOUS POWER PLANT EQUIPMENT	108	4	0	0	0	113	110
233	Intercession City U12 Total Plant Reserve		45,693	2,207	126	0	0	47,774	46,731
234									
235	Intercession City C 346	MISCELLANEOUS POWER PLANT EQUIPMENT	45	0	0	0	0	45	45
236									
237	Rio Pinar 341	STRUCTURES AND IMPROVEMENTS	28	0	0	0	0	28	28
238	Rio Pinar 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11	0	0	0	0	11	11
239	Rio Pinar 343	PRIME MOVERS - GENERAL	13	0	0	0	0	13	13
240	Rio Pinar 344	GENERATORS	2	0	0	0	0	2	2
241	Rio Pinar 345	ACCESSORY ELECTRIC EQUIPMENT	(21)	0	0	0	0	(21)	(21)
242	Rio Pinar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	366	0	0	0	0	366	366
243	Rio Pinar Total Plant Reserve		400	0	0	0	0	400	400
244									

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
245	Suwannee 341	STRUCTURES AND IMPROVEMENTS	2,681	245	13	13	0	2,901	2,795
246	Suwannee 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,686	253	0	18	0	4,921	4,808
247	Suwannee 343	PRIME MOVERS - GENERAL	16,036	1,214	320	80	0	16,850	16,464
248	Suwannee 344	GENERATORS	4,181	306	132	20	0	4,335	4,264
249	Suwannee 345	ACCESSORY ELECTRIC EQUIPMENT	1,857	231	0	18	0	2,069	1,967
250	Suwannee 346	MISCELLANEOUS POWER PLANT EQUIPMENT	488	74	3	6	0	554	522
251	Suwannee Peaking Total Plant Reserve		29,930	2,323	468	155	0	31,630	30,820
252									
253	Turner 341	STRUCTURES AND IMPROVEMENTS	(282)	0	0	0	0	(282)	(282)
254	Turner 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,588	0	0	0	0	1,588	1,588
255	Turner 343	PRIME MOVERS - GENERAL	(4,834)	0	0	0	0	(4,834)	(4,834)
256	Turner 344	GENERATORS	(1,597)	0	0	0	0	(1,597)	(1,597)
257	Turner 345	ACCESSORY ELECTRIC EQUIPMENT	(2)	0	0	0	0	(2)	(2)
258	Turner 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(9)	0	0	0	0	(9)	(9)
259	Turner Total Plant Reserve		(5,135)	0	0	0	0	(5,135)	(5,135)
260									
261	Total Plant Reserve Production Peaking		409,704	17,685	2,519	4,094	0	420,776	415,200
262									
263	Columbia Solar 341	STRUCTURES AND IMPROVEMENTS	994	292	0	0	0	1,285	1,140
264	Columbia Solar 344	GENERATORS	13,928	2,925	0	0	0	16,853	15,390
265	Columbia Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,421	301	0	0	0	1,722	1,571
266	Columbia Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1	0	0	0	0	2	2
267	Columbia Solar Total Plant Reserve		16,344	3,518	0	0	0	19,862	18,103
268									
269	Hamilton Solar 341	STRUCTURES AND IMPROVEMENTS	510	81	0	0	0	591	550
270	Hamilton Solar 344	GENERATORS	19,553	3,290	0	0	0	22,843	21,198
271	Hamilton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,879	364	0	0	0	2,243	2,061
272	Hamilton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	113	14	0	0	0	127	120
273	Hamilton Solar Total Plant Reserve		22,054	3,750	0	0	0	25,804	23,929
274									
275	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	565	81	0	0	0	646	606
276	Debary Solar 344	GENERATORS	10,967	2,485	0	0	0	13,452	12,210
277	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,836	360	0	0	0	2,196	2,016
278	Debary Solar Total Plant Reserve		13,368	2,926	0	0	0	16,294	14,831
279									
280	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	1,033	212	0	0	0	1,246	1,139
281	Trenton Solar 344	GENERATORS	13,126	2,564	0	0	0	15,691	14,409
282	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,184	539	0	0	0	2,723	2,454
283	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6	2	0	0	0	8	7
284	Trenton Solar Total Plant Reserve		16,349	3,318	0	0	0	19,667	18,008
285									
286	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	430	89	0	0	0	519	475
287	Lake Placid Solar 344	GENERATORS	7,700	1,533	0	0	0	9,233	8,467
288	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,821	394	0	0	0	2,215	2,018
289	Lake Placid Solar Total Plant Reserve		9,952	2,016	0	0	0	11,967	10,959
290									
291	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	689	297	0	0	0	986	838
292	Charlie Creek Solar 344	GENERATORS	5,665	2,437	0	0	0	8,103	6,884
293	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,121	532	0	10	0	1,642	1,379

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
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(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
294	Charlie Creek Solar Total Plant Reserve		7,475	3,266	0	10	0	10,731	9,101
295									
296	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	962	231	0	0	0	1,193	1,077
297	Duette Solar 344	GENERATORS	8,382	2,788	0	0	0	11,170	9,776
298	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,005	241	0	0	0	1,246	1,125
299	Duette Solar Total Plant Reserve		10,348	3,260	0	0	0	13,609	11,979
300									
301	Santa Fe Solar 340	OTHER PRODUCTION LAND	0	0	0	0	0	0	0
302	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	1,455	334	0	0	0	1,790	1,622
303	Santa Fe Solar 344	GENERATORS	10,233	2,815	0	0	0	13,048	11,641
304	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,276	293	0	0	0	1,569	1,422
305	Santa Fe Solar Total Plant Reserve		12,964	3,443	0	0	0	16,407	14,685
306									
307	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	735	295	0	0	0	1,030	882
308	Sandy Creek Solar 344	GENERATORS	6,187	2,479	0	0	0	8,666	7,426
309	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	644	258	0	0	0	903	774
310	Sandy Creek Solar Total Plant Reserve		7,566	3,032	0	0	0	10,598	9,082
311									
312	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	1,081	243	0	0	0	1,324	1,203
313	Twin Rivers Solar 344	GENERATORS	7,085	2,257	0	0	0	9,342	8,213
314	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,824	636	0	0	0	3,460	3,142
315	Twin Rivers Solar Total Plant Reserve		10,990	3,136	0	0	0	14,126	12,558
316									
317	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	(308)	0	0	0	0	(308)	(308)
318	Osceola Solar 344	GENERATORS	1,869	214	4	0	0	2,079	1,974
319	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	240	37	0	0	0	277	259
320	Osceola Solar Total Plant Reserve		1,801	251	4	0	0	2,048	1,925
321									
322	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	62	13	0	0	0	76	69
323	Perry Solar 344	GENERATORS	2,535	311	0	0	0	2,846	2,690
324	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	320	50	0	0	0	370	345
325	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3	1	0	0	0	4	4
326	Perry Solar Total Plant Reserve		2,920	375	0	0	0	3,295	3,108
327									
328	St Pete Pier Solar 344	GENERATORS	223	49	0	0	0	272	247
329	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	14	3	0	0	0	18	16
330	St Pete Pier Solar Total Plant Reserve		237	52	0	0	0	290	263
331									
332	Suwannee Solar 341	STRUCTURES AND IMPROVEMENTS	14	2	0	0	0	16	15
333	Suwannee Solar 344	GENERATORS	3,484	478	0	0	0	3,962	3,723
334	Suwannee Solar 345	ACCESSORY ELECTRIC EQUIPMENT	458	86	0	0	0	544	501
335	Suwannee Solar Total Plant Reserve		3,956	566	0	0	0	4,523	4,239
336									
337	Bay Trail Solar 341	STRUCTURES AND IMPROVEMENTS	1,044	435	0	0	0	1,479	1,262
338	Bay Trail Solar 344	GENERATORS	5,404	2,250	0	0	0	7,654	6,529
339	Bay Trail Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,159	899	0	0	0	3,057	2,608
340	Bay Trail Solar Total Plant Reserve		8,607	3,583	0	0	0	12,190	10,399
341									
342	Fort Green Solar 341	STRUCTURES AND IMPROVEMENTS	856	344	0	0	0	1,200	1,028

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
343	Fort Green Solar 344	GENERATORS	7,209	2,893	0	0	0	10,102	8,656
344	Fort Green Solar 345	ACCESSORY ELECTRIC EQUIPMENT	751	301	0	0	0	1,052	902
345	Fort Green Solar Total Plant Reserve		8,816	3,538	0	0	0	12,355	10,586
346									
347	Solar Growth 344	GENERATORS	35,457	35,350	0	0	0	70,808	52,485
348									
349	Total Plant Reserve Production Solar		189,206	75,381	4	10	0	264,574	226,241
350									
351	SubTotal Plant Reserve Production		3,502,287	467,430	76,699	16,205	0	3,876,813	3,697,138
352									
353	Anclote FD		21,525	0	0	0	715	22,240	21,882
354	Avon Park FD		540	0	0	0	77	618	579
355	Bartow Anclote FD		(0)	0	0	0	0	(0)	(0)
356	Bartow FD		4,866	0	0	0	1,467	6,333	5,599
357	Bayboro FD		1,672	0	0	0	117	1,790	1,731
358	Charlie Creek Solar FD		2,155	0	0	0	713	2,868	2,512
359	Citrus FD		2,116	0	0	0	686	2,802	2,459
360	Columbia Solar FD		2,674	0	0	0	760	3,434	3,054
361	CR 1&2 FD		80,874	0	0	0	2,259	83,134	82,004
362	CR 4&5 FD		35,235	0	0	0	3,300	38,535	36,885
363	Debary FD		11,776	0	0	0	671	12,446	12,111
364	Debary Solar FD		1,657	0	0	0	457	2,115	1,886
365	Duette Solar FD		2,155	0	0	0	713	2,868	2,512
366	Hamilton Solar FD		2,877	0	0	0	747	3,625	3,251
367	Higgins FD		(445)	0	0	0	376	(69)	(257)
368	Hines #1 FD		1,286	0	0	0	286	1,572	1,429
369	Hines #2 FD		957	0	0	0	223	1,180	1,069
370	Hines #3 FD		927	0	0	0	229	1,156	1,041
371	Hines #4 FD		3,960	0	0	0	1,175	5,136	4,548
372	Inter City 11 FD		285	0	0	0	18	303	294
373	Inter City 12-14 FD		5,195	0	0	0	408	5,604	5,399
374	Inter City 1-6 FD		756	0	0	0	59	815	786
375	Inter City 7-10 FD		1,058	0	0	0	25	1,083	1,071
376	Lake Placid Solar FD		2,094	0	0	0	618	2,712	2,403
377	Osceola Solar FD		84	0	0	0	27	111	98
378	Osprey FD		1,396	0	0	0	441	1,838	1,617
379	Perry Solar FD		107	0	0	0	35	142	124
380	Rio Pinar FD		(0)	0	0	0	0	(0)	(0)
381	Sandy Creek Solar FD		2,155	0	0	0	713	2,868	2,512
382	Santa Fe Solar FD		2,363	0	0	0	729	3,092	2,728
383	Suwannee FD		850	0	0	0	163	1,012	931
384	Suwannee Solar FD		351	0	0	0	114	465	408
385	Suwannee Steam FD		(1,072)	0	0	0	0	(1,072)	(1,072)
386	Tiger Bay FD		1,767	0	0	0	498	2,265	2,016
387	Trenton Solar FD		2,743	0	0	0	762	3,505	3,124
388	Turner FD		2	0	0	0	0	2	2
389	Twin Rivers Solar FD		2,346	0	0	0	729	3,075	2,711
390	UF FD		1,161	0	0	0	285	1,447	1,304
391	Fossil Dismantlement Total Plant Reserve		200,453	0	0	0	20,597	221,050	210,751

SCHEDULE B-9

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Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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392									
393	Total Plant Reserve Fossil Dismantlement		200,453	0	0	0	20,597	221,050	210,751
394									
395	Total Plant Reserve Production		3,702,739	467,430	76,699	16,205	20,597	4,097,863	3,907,889
396									
397	Land Rights 350	TRANSMISSION LAND	(414)	0	223	0	0	(638)	(526)
398	Transmission 350.1	RIGHTS OF WAY	25,247	1,582	0	0	0	26,828	26,004
399	Transmission 352	STRUCTURES AND IMPROVEMENTS	14,794	1,495	0	0	0	16,289	15,541
400	Transmission 353.0	STATION EQUIPMENT	189,539	40,099	6,346	0	0	223,292	206,292
401	Transmission 353.0 - COR	STATION EQUIPMENT	(32,830)	(54)	28,575	0	0	(61,458)	(38,381)
402	Transmission 353.1	STATION EQUIPMENT	10,595	1,548	0	0	0	12,143	11,369
403	Transmission 353.2	STATION EQUIPMENT - ENERGY CONTROL	33,632	678	0	0	0	34,310	33,971
404	Transmission 353.2 Station Equipment	STATION EQUIPMENT - MAJOR EQUIPMENT	2	1	0	0	0	3	3
405	Transmission 354	TOWERS AND FIXTURES	62,975	1,072	0	0	0	64,047	63,511
406	Transmission 355	POLES AND FIXTURES	399,308	86,180	24,446	19,103	0	441,940	418,519
407	Transmission 356	OVERHEAD CONDUCTORS AND DEVICES	125,790	25,297	11,452	8,948	0	130,686	127,400
408	Transmission 356.1	OVERHEAD CONDUCTORS AND DEVICES	0	0	0	0	0	0	0
409	Transmission 357	UNDERGROUND CONDUIT	9,382	476	279	0	0	9,579	9,481
410	Transmission 358	UNDERGROUND CONDUCTORS AND DEVICES	28,482	1,749	0	0	0	30,231	29,357
411	Transmission 359	ROADS AND TRAILS	3,766	464	0	0	0	4,230	3,998
412	Total Plant Reserve Transmission		870,267	160,588	71,320	28,051	0	931,482	906,539
413									
414	Land Rights 360	DISTRIBUTION LAND	(443)	0	110	0	0	(553)	(498)
415	Distribution 360	DISTRIBUTION LAND	6,308	1,428	0	0	0	7,736	7,022
416	Distribution 361	STRUCTURES AND IMPROVEMENTS	3,351	342	1,853	0	0	1,840	2,598
417	Distribution 362	STATION EQUIPMENT	101,797	33,043	23,915	15,386	0	95,539	100,065
418	Distribution 363	ENERGY STORAGE EQUIPMENT	1,808	5,592	0	0	0	7,400	4,553
419	Distribution 364	POLES, TOWERS AND FIXTURES	460,745	57,141	45,767	10,442	0	461,678	474,510
420	Distribution 365	OVERHEAD CONDUCTORS AND DEVICES	229,294	44,583	52,398	13,486	0	207,994	234,734
421	Distribution 365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING ROW	1,621	334	0	0	0	1,955	1,788
422	Distribution 366	UNDERGROUND CONDUIT	83,284	8,610	3,515	4,940	0	83,439	83,486
423	Distribution 367	UNDERGROUND CONDUCTORS AND DEVICES	381,951	43,554	10,610	14,912	0	399,983	391,277
424	Distribution 368	LINE TRANSFORMERS	300,854	39,320	45,390	11,263	0	283,521	306,215
425	Distribution 369.1	SERVICES - UNDERGROUND	214,689	11,382	2,221	0	0	223,850	219,275
426	Distribution 369.2	SERVICES - OVERHEAD	(1,152)	7,766	2,719	6,944	0	(3,049)	(1,968)
427	Distribution 370	METERS	24,368	827	3,220	0	0	21,975	23,650
428	Distribution 370.0	METERS	(5,592)	2,680	0	4,053	0	(6,964)	(6,374)
429	Distribution 370.2	METERS - AMI	110,539	24,260	0	0	0	134,798	122,582
430	Distribution 370.7	EV CHARGERS	191	95	0	0	0	286	239
431	Distribution 370.2 AMI	AMI METERS	11,752	9,886	0	0	0	21,637	16,530
432	Distribution 370.7 DCFC	EV CHARGERS - DC FAST CHARGERS	0	314	0	0	0	314	105
433	Distribution 371	INSTALLATIONS ON CUSTOMERS' PREMISES	1,009	332	1,291	0	0	50	533
434	Distribution 371.7	EV CHARGERS - L2 CHARGERS	2,151	2,327	0	0	0	4,478	3,277
435	Distribution 373	STREET LIGHTING AND SIGNAL SYSTEMS	204,806	30,803	19,747	0	0	215,862	210,201
436	Total Plant Reserve Distribution		2,133,332	324,617	212,756	81,425	0	2,163,768	2,193,800
437									
438	Land Rights 389	GENERAL LAND	(1)	0	0	0	0	(1)	(1)
439	General 390	STRUCTURES AND IMPROVEMENTS	97,805	12,613	3,848	0	0	106,569	102,177
440	General 391	OFFICE FURNITURE AND EQUIPMENT	43,988	13,120	6,332	0	0	50,776	47,489

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2024	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2025	(9) 13 Month Average 12/31/2025
441	General 392.1	PASSENGER CARS	3,386	(184)	340	0	0	2,863	3,129
442	General 392.3	HEAVY TRUCKS	2,648	121	8	0	0	2,761	2,702
443	General 392.4	SPECIAL TRUCKS	(1,600)	489	86	0	0	(1,197)	(1,409)
444	General 392.5	TRAILERS	335	180	177	0	0	339	333
445	General 392.7	AIRCRAFT	(3)	0	0	0	0	(3)	(3)
446	General 393	STORES EQUIPMENT	2,605	1,313	166	0	0	3,753	3,163
447	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	69,743	16,089	1,298	0	0	84,533	77,099
448	General 395	LABORATORY EQUIPMENT	(955)	72	0	0	0	(883)	(919)
449	General 396	POWER OPERATED EQUIPMENT	12,947	2,701	0	0	0	15,648	14,288
450	General 397	COMMUNICATION EQUIPMENT	61,842	17,325	6,701	0	0	72,466	67,223
451	General 398	MISCELLANEOUS EQUIPMENT	4,665	1,129	458	0	0	5,337	5,006
452	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	5,694	282	0	0	0	5,976	5,835
453	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	3,823	4,509	0	0	0	8,332	5,981
454	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	18,332	6,043	0	0	0	24,376	21,353
455	Intangible Plant 301-303 - Software	SOFTWARE	258,758	25,180	0	0	0	283,938	271,578
456	Total Plant Reserve General & Intangible		584,013	100,983	19,413	0	0	665,582	625,023
457									
458	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	0	0	0	0	0	0
459	Total Plant Reserve Energy Storage		0	0	0	0	0	0	0
460									
461	Production		3,702,739	467,430	76,699	16,205	20,597	4,097,863	3,907,889
462	Transmission		870,267	160,588	71,320	28,051	0	931,482	906,539
463	Distribution		2,133,332	324,617	212,756	81,425	0	2,163,768	2,193,800
464	General		584,013	100,983	19,413	0	0	665,582	625,023
465	Energy Storage		0	0	0	0	0	0	0
466	Total Plant Reserve Functionalized		7,290,350	1,053,618	380,189	125,681	20,597	7,858,695	7,633,251
467									
468	Capital Lease 108	CAPITAL LEASES	182,650	4,464	0	0	0	187,115	184,858
469	Operating Leases 108	OPERATING LEASES	164,151	0	0	0	0	164,151	164,151
470	ARO 108	ARO	65,118	1,689	0	0	0	66,807	65,963
471	Contra OATT EPIS 108	CONTRA OATT EPIS	(591)	0	0	0	0	(591)	(591)
472	Other 108	OTHER PLANT	2,928	0	0	0	0	2,928	2,928
473	Total Plant Reserve Other		414,256	6,153	0	0	0	420,410	417,308
474									
475	Electric Plant Acquisition Adj 115	ACQUISITION ADJUSTMENT	7,252	0	0	0	0	7,252	7,252
476									
477	Total Plant Reserve (108, 111, 115, 119)		7,711,858	1,059,771	380,189	125,681	20,597	8,286,357	8,057,811

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
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(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
1	Bartow 311	STRUCTURES AND IMPROVEMENTS	(5,211)	0	0	0	0	(5,211)	(5,211)
2	Bartow 312	BOILER PLANT EQUIPMENT	1,713	0	0	0	0	1,713	1,713
3	Bartow 314	TURBOGENERATOR UNITS	349	0	0	0	0	349	349
4	Bartow 315	ACCESSORY ELECTRIC EQUIPMENT	343	0	0	0	0	343	343
5	Bartow 316	MISCELLANEOUS POWER PLANT EQUIPMENT	29	0	0	0	0	29	29
6	Bartow Total Plant Reserve		(2,776)	0	0	0	0	(2,776)	(2,776)
7									
8	Bartow CC 341	STRUCTURES AND IMPROVEMENTS	48,590	4,008	438	893	0	51,265	49,908
9	Bartow CC 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,412	3,072	414	411	0	23,659	22,527
10	Bartow CC 343	PRIME MOVERS - GENERAL	93,690	13,640	3,989	4,812	0	98,529	96,016
11	Bartow CC 343.1	PRIME MOVERS - GENERAL	14,438	13,564	45,585	0	0	(17,582)	7,216
12	Bartow CC 344	GENERATORS	(863)	1,593	4,413	469	0	(4,151)	(2,509)
13	Bartow CC 345	ACCESSORY ELECTRIC EQUIPMENT	13,310	1,144	195	386	0	13,873	13,583
14	Bartow CC 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4,776	1,195	157	220	0	5,594	5,163
15	Bartow CC Total Plant Reserve		195,354	38,216	55,192	7,192	0	171,186	191,906
16									
17	Hines #1 341	STRUCTURES AND IMPROVEMENTS	31,857	2,140	246	64	0	33,688	32,752
18	Hines #1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,387	304	38	18	0	13,635	13,506
19	Hines #1 343	PRIME MOVERS - GENERAL	40,297	11,602	1,208	242	0	50,449	45,279
20	Hines #1 343.1	PRIME MOVERS - GENERAL	27,058	12,097	0	0	0	39,155	33,107
21	Hines #1 344	GENERATORS	31,115	977	23	46	0	32,022	31,555
22	Hines #1 345	ACCESSORY ELECTRIC EQUIPMENT	20,950	1,990	53	47	0	22,840	21,870
23	Hines #1 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2,518	663	15	11	0	3,155	2,832
24	Hines #1 Total Plant Reserve		167,183	29,773	1,583	427	0	194,945	180,901
25									
26	Hines #2 341	STRUCTURES AND IMPROVEMENTS	14,320	201	23	26	0	14,472	14,390
27	Hines #2 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,388	308	5	17	0	7,674	7,528
28	Hines #2 343	PRIME MOVERS - GENERAL	(1,709)	6,109	1,879	207	0	2,314	267
29	Hines #2 343.1	PRIME MOVERS - GENERAL	12,583	8,233	0	0	0	20,817	16,700
30	Hines #2 344	GENERATORS	15,723	1,107	89	50	0	16,691	16,197
31	Hines #2 345	ACCESSORY ELECTRIC EQUIPMENT	7,606	722	78	26	0	8,225	7,911
32	Hines #2 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,419	107	3	4	0	1,518	1,468
33	Hines #2 Total Plant Reserve		57,330	16,787	2,077	330	0	71,710	64,461
34									
35	Hines #3 341	STRUCTURES AND IMPROVEMENTS	7,091	197	10	10	0	7,268	7,183
36	Hines #3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,075	(728)	10	14	0	10,324	10,703
37	Hines #3 343	PRIME MOVERS - GENERAL	26,333	7,350	110	101	0	33,472	29,933
38	Hines #3 343.1	PRIME MOVERS - GENERAL	(4,219)	2,299	0	0	0	(1,921)	(3,070)
39	Hines #3 344	GENERATORS	31,404	1,161	3	49	0	32,513	31,973
40	Hines #3 345	ACCESSORY ELECTRIC EQUIPMENT	14,857	428	15	21	0	15,250	15,060
41	Hines #3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	941	82	10	2	0	1,011	977
42	Hines #3 Total Plant Reserve		87,482	10,789	158	196	0	97,917	92,759
43									
44	Hines #4 341	STRUCTURES AND IMPROVEMENTS	7,631	296	24	8	0	7,895	7,763
45	Hines #4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,238	178	13	4	0	4,398	4,318
46	Hines #4 343	PRIME MOVERS - GENERAL	38,011	6,196	953	81	0	43,172	40,597
47	Hines #4 343.1	PRIME MOVERS - GENERAL	2,122	7,154	0	0	0	9,277	5,699

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-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)

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- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
48	Hines #4 344	GENERATORS	17,959	1,365	0	27	0	19,297	18,629
49	Hines #4 345	ACCESSORY ELECTRIC EQUIPMENT	12,247	698	3	15	0	12,927	12,587
50	Hines #4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2,467	284	254	5	0	2,492	2,481
51	Hines #4 Total Plant Reserve		84,674	16,172	1,246	142	0	99,458	92,074
52									
53	Hines Common	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,030	0	3	0	0	1,027	1,029
54									
55	Citrus 341	STRUCTURES AND IMPROVEMENTS	100,342	3,423	95	14	0	103,656	101,997
56	Citrus 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,480	6,519	51	29	0	12,918	9,692
57	Citrus 343	PRIME MOVERS - GENERAL	16,050	23,726	446	89	0	39,242	27,634
58	Citrus 343.1	PRIME MOVERS - GENERAL	24,351	16,821	275	0	0	40,897	32,679
59	Citrus 344	GENERATORS	15,307	454	309	2	0	15,450	15,379
60	Citrus 345	ACCESSORY ELECTRIC EQUIPMENT	26,815	3,453	19	15	0	30,234	28,522
61	Citrus 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6,125	209	35	1	0	6,297	6,211
62	Citrus Total Plant Reserve		195,469	54,605	1,230	150	0	248,693	222,115
63									
64	UF 341	STRUCTURES AND IMPROVEMENTS	8,173	431	2	76	0	8,526	8,323
65	UF 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,515	642	52	53	0	5,052	4,769
66	UF 343	PRIME MOVERS - GENERAL	10,956	7,213	45	253	0	17,871	14,333
67	UF 344	GENERATORS	1,609	325	178	49	0	1,707	1,646
68	UF 345	ACCESSORY ELECTRIC EQUIPMENT	3,281	399	2	50	0	3,628	3,441
69	UF 346	MISCELLANEOUS POWER PLANT EQUIPMENT	940	123	4	13	0	1,047	990
70	UF Total Plant Reserve		29,475	9,132	283	493	0	37,831	33,501
71									
72	Osprey 341	STRUCTURES AND IMPROVEMENTS	40,976	1,776	0	113	0	42,639	41,780
73	Osprey 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,935	327	0	22	0	8,240	8,082
74	Osprey 343	PRIME MOVERS - GENERAL	84,826	5,317	0	286	0	89,856	87,278
75	Osprey 343.1	PRIME MOVERS - GENERAL	14,310	4,160	0	0	0	18,470	16,390
76	Osprey 344	GENERATORS	15,906	801	0	50	0	16,658	16,271
77	Osprey 345	ACCESSORY ELECTRIC EQUIPMENT	23,748	866	0	65	0	24,549	24,135
78	Osprey 346	MISCELLANEOUS POWER PLANT EQUIPMENT	4,419	281	0	14	0	4,686	4,550
79	Osprey Total Plant Reserve		192,119	13,528	0	550	0	205,097	198,485
80									
81	CR 1&2 311	STRUCTURES AND IMPROVEMENTS	3,868	0	0	0	0	3,868	3,868
82	CR 1&2 312	BOILER PLANT EQUIPMENT	(1,752)	47	0	0	0	(1,705)	(1,729)
83	CR 1&2 314	ACCESSORY ELECTRIC EQUIPMENT	19,749	99	13	0	0	19,835	19,792
84	CR 1&2 315	ACCESSORY ELECTRIC EQUIPMENT	4,514	5	0	0	0	4,519	4,516
85	CR 1&2 316	MISCELLANEOUS POWER PLANT EQUIPMENT	305	30	0	0	0	335	325
86	CR 1&2 Total Plant Reserve		26,684	180	13	0	0	26,851	26,773
87									
88	CR 311	STRUCTURES AND IMPROVEMENTS	209,621	18,886	190	221	0	228,096	218,797
89	CR 312	BOILER PLANT EQUIPMENT	810,308	86,706	7,252	820	0	888,942	849,430
90	CR 312 Rail Cars	BOILER PLANT EQUIPMENT	4,350	130	383	0	0	4,097	4,224
91	CR 312 COR	BOILER PLANT EQUIPMENT	7,504	2	0	0	0	7,506	7,505
92	CR 314	TURBOGENERATOR UNITS	153,993	15,000	621	165	0	168,207	161,058
93	CR 315	ACCESSORY ELECTRIC EQUIPMENT	87,809	7,896	561	89	0	95,056	91,411
94	CR 316	MISCELLANEOUS POWER PLANT EQUIPMENT	18,603	2,156	198	19	0	20,541	19,567

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
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(\$000's)									
Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott									
Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
95	CR 316 COR	MISCELLANEOUS POWER PLANT EQUIPMENT	0	0	0	0	0	0	0
96	CR 316 Common	MISCELLANEOUS POWER PLANT EQUIPMENT	0	0	0	0	0	0	0
97	CR Other	OTHER COR	0	0	0	0	0	0	0
98	CR Total Plant Reserve		1,292,189	130,776	9,205	1,314	0	1,412,445	1,351,993
99									
100	Storage 348 Plant Reserve	BATTERY STORAGE	3,129	1,645	0	0	0	4,775	3,952
101									
102	Other Production	MISCELLANEOUS POWER PLANT EQUIPMENT	414	98	0	0	0	512	463
103	Misc. Production	MISCELLANEOUS PLANT	1,228	95	0	0	0	1,324	1,276
104	Land Rights 310	STEAM PRODUCTION LAND	2	0	0	0	0	2	2
105	Land Rights 320	NON-DEPR LAND AND LAND RIGHTS	0	0	0	0	0	0	0
106	Land Rights 340	OTHER PRODUCTION LAND	(82)	0	20	0	0	(102)	(92)
107									
108	Total Plant Reserve Production Base		2,330,904	321,797	71,011	10,795	0	2,570,894	2,458,821
109									
110	Anclote 311	STRUCTURES AND IMPROVEMENTS	27,388	417	418	120	0	27,267	27,309
111	Anclote 312	BOILER PLANT EQUIPMENT	123,701	23,806	547	600	0	146,360	134,934
112	Anclote 314	TURBOGENERATOR UNITS	91,716	12,448	674	425	0	103,066	97,325
113	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	24,733	2,202	299	104	0	26,532	25,617
114	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	6,270	563	45	26	0	6,761	6,511
115	Anclote Total Plant Reserve		273,808	39,436	1,983	1,275	0	309,986	291,695
116									
117	Bartow-Anclote 311	STRUCTURES AND IMPROVEMENTS	(86)	0	0	0	0	(86)	(86)
118	Bartow-Anclote 312	BOILER PLANT EQUIPMENT	(2,145)	0	0	0	0	(2,145)	(2,145)
119	Bartow-Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	(202)	0	0	0	0	(202)	(202)
120	Bartow-Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(50)	0	0	0	0	(50)	(50)
121	Bartow-Anclote Total Plant Reserve		(2,483)	0	0	0	0	(2,483)	(2,483)
122									
123	Suwannee 311	STRUCTURES AND IMPROVEMENTS	(329)	0	0	0	0	(329)	(329)
124	Suwannee 312	BOILER PLANT EQUIPMENT	(3,444)	0	0	0	0	(3,444)	(3,444)
125	Suwannee 314	TURBOGENERATOR UNITS	(608)	0	0	0	0	(608)	(608)
126	Suwannee 315	ACCESSORY ELECTRIC EQUIPMENT	(1,469)	0	0	0	0	(1,469)	(1,469)
127	Suwannee 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(209)	0	0	0	0	(209)	(209)
128	Suwannee Int Total Plant Reserve		(6,059)	0	0	0	0	(6,059)	(6,059)
129									
130	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	7,744	389	26	5	0	8,102	7,923
131	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,245	538	4	2	0	1,777	1,511
132	Tiger Bay 343	PRIME MOVERS - GENERAL	2,680	1,993	111	13	0	4,549	3,615
133	Tiger Bay 343.1	PRIME MOVERS - GENERAL	5,473	3,001	0	0	0	8,474	6,973
134	Tiger Bay 344	GENERATORS	2,803	827	0	5	0	3,625	3,214
135	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	2,648	724	0	4	0	3,368	3,008
136	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,072	78	7	1	0	1,143	1,107
137	Tiger Bay Total Plant Reserve		23,665	7,550	147	30	0	31,037	27,352
138									
139	Total Plant Reserve Production Intermediate		288,932	46,986	2,130	1,305	0	332,481	310,505
140									
141	Avon Park 341	STRUCTURES AND IMPROVEMENTS	(43)	0	0	0	0	(43)	(43)

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 _ Projected Test Year 1 Ended 12/31/2025
 Prior Year 2 Ended 12/31/2024
 _ Historical Test Year Ended 12/31/2023

(\$000's)									
Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott									
Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
142	Avon Park 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	24	0	0	0	0	24	24
143	Avon Park 343	PRIME MOVERS - GENERAL	135	0	0	0	0	135	135
144	Avon Park 344	GENERATORS	(909)	0	0	0	0	(909)	(909)
145	Avon Park 345	ACCESSORY ELECTRIC EQUIPMENT	(284)	0	0	0	0	(284)	(284)
146	Avon Park 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(65)	0	0	0	0	(65)	(65)
147	Avon Park Total Plant Reserve		(1,143)	0	0	0	0	(1,143)	(1,143)
148									
149	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	1,196	181	1	0	0	1,375	1,285
150	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,424	195	21	0	0	2,598	2,511
151	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	5,091	742	10	0	0	5,823	5,456
152	Bartow CT U1&U3 344	GENERATORS	4	9	0	0	0	13	8
153	Bartow CT U1&U3 344 COR	GENERATORS	4,630	38	62	0	0	4,606	4,630
154	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	1,840	229	3	0	0	2,066	1,953
155	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	63	16	0	0	0	79	71
156	Bartow CT U1&U3 Total Plant Reserve		15,247	1,409	97	0	0	16,560	15,915
157									
158	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	142	4	0	0	0	146	144
159	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	149	0	0	0	0	150	150
160	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	5,095	1,280	0	0	0	6,375	5,735
161	Bartow CT U2&U4 344	GENERATORS	1,881	108	0	0	0	1,989	1,935
162	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	165	14	5	0	0	175	170
163	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	2	263	0	0	0	265	133
164	Bartow CT U2&U4 Total Plant Reserve		7,434	1,670	5	0	0	9,099	8,267
165									
166	Bayboro 341	STRUCTURES AND IMPROVEMENTS	1,505	187	0	0	0	1,691	1,598
167	Bayboro 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,629	165	0	0	0	1,794	1,711
168	Bayboro 343	PRIME MOVERS - GENERAL	12,639	257	0	0	0	12,897	12,768
169	Bayboro 344	GENERATORS	3,312	337	0	0	0	3,649	3,481
170	Bayboro 345	ACCESSORY ELECTRIC EQUIPMENT	853	133	0	0	0	986	920
171	Bayboro 346	MISCELLANEOUS POWER PLANT EQUIPMENT	409	60	2	0	0	467	438
172	Bayboro 346.2	MISCELLANEOUS POWER PLANT EQUIPMENT	21	0	0	0	0	21	21
173	Bayboro Total Plant Reserve		20,368	1,140	2	0	0	21,506	20,937
174									
175	Debary (New) 341	STRUCTURES AND IMPROVEMENTS	3,520	79	57	45	0	3,497	3,506
176	Debary (New) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	(104)	13	0	60	0	(150)	(129)
177	Debary (New) 342 COR	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,395	4	173	0	0	6,226	6,310
178	Debary (New) 343	PRIME MOVERS - GENERAL	61,888	692	19	489	0	62,071	61,915
179	Debary (New) 343.1	PRIME MOVERS - GENERAL	3	23	0	0	0	26	12
180	Debary (New) 344	GENERATORS	17,218	169	0	128	0	17,258	17,222
181	Debary (New) 345	ACCESSORY ELECTRIC EQUIPMENT	4,409	83	21	53	0	4,419	4,411
182	Debary (New) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	767	(0)	2	9	0	756	762
183	Debary (New) Total Plant Reserve		94,096	1,062	272	784	0	94,103	94,010
184									
185	Debary (Old) 341	STRUCTURES AND IMPROVEMENTS	5,409	277	24	0	0	5,662	5,536
186	Debary (Old) 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,290	588	21	0	0	7,837	7,564
187	Debary (Old) 343	PRIME MOVERS - GENERAL	26,603	0	13	0	0	26,589	26,596
188	Debary (Old) 344	GENERATORS	7,849	9	0	0	0	7,859	7,854

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
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- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
189	Debarry (Old) 345	ACCESSORY ELECTRIC EQUIPMENT	6,032	362	22	0	0	6,372	6,202
190	Debarry (Old) 346	MISCELLANEOUS POWER PLANT EQUIPMENT	770	62	4	0	0	828	799
191	Debarry (Old) Total Plant Reserve		53,953	1,279	85	0	0	55,147	54,550
192									
193	Higgins 341	STRUCTURES AND IMPROVEMENTS	149	34	0	0	0	183	166
194	Higgins 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47	0	0	0	0	47	47
195	Higgins 343	PRIME MOVERS - GENERAL	(178)	0	0	0	0	(178)	(178)
196	Higgins 344	GENERATORS	11	0	0	0	0	11	11
197	Higgins 345	ACCESSORY ELECTRIC EQUIPMENT	(205)	0	0	0	0	(205)	(205)
198	Higgins 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(222)	0	0	0	0	(222)	(222)
199	Higgins Total Plant Reserve		(398)	34	0	0	0	(364)	(381)
200									
201	Intercession City U1-U6 341	STRUCTURES AND IMPROVEMENTS	3,452	147	9	9	0	3,581	3,514
202	Intercession City U1 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	(177)	61	0	0	0	(117)	(147)
203	Intercession City U1-U6 343	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,130	(294)	75	10	0	2,752	2,938
204	Intercession City U1-U6 344	PRIME MOVERS - GENERAL	18,138	1,765	659	57	0	19,186	18,650
205	Intercession City U1-U6 344	GENERATORS	3,776	160	253	547	0	3,136	3,455
206	Intercession City U1-U6 345	ACCESSORY ELECTRIC EQUIPMENT	3,658	324	37	11	0	3,933	3,793
207	Intercession City U1-U6 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,231	105	25	4	0	1,308	1,269
208	Intercession City U1-U6 Total Plant Reserve		33,208	2,268	1,058	638	0	33,780	33,472
209									
210	Intercession City U7-U10 341	STRUCTURES AND IMPROVEMENTS	7,533	191	2	7	0	7,714	7,623
211	Intercession City U7-U10 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,579	206	0	5	0	5,779	5,679
212	Intercession City U7-U10 343	PRIME MOVERS - GENERAL	45,482	2,426	352	53	0	47,502	46,491
213	Intercession City U7-U10 343.1	PRIME MOVERS - GENERAL	(1,042)	193	0	0	0	(849)	(946)
214	Intercession City U7-U10 344	GENERATORS	12,898	429	0	12	0	13,315	13,106
215	Intercession City U7-U10 345	ACCESSORY ELECTRIC EQUIPMENT	4,289	252	1	5	0	4,535	4,412
216	Intercession City U7-U10 346	MISCELLANEOUS POWER PLANT EQUIPMENT	547	46	0	1	0	593	570
217	Intercession City U7-U10 Total Plant Reserve		75,285	3,743	356	83	0	78,589	76,935
218									
219	Intercession City U11 341	STRUCTURES AND IMPROVEMENTS	1,663	20	2	0	0	1,681	1,672
220	Intercession City U11 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,394	20	47	0	0	1,367	1,380
221	Intercession City U11 343	PRIME MOVERS - GENERAL	20,419	359	1	0	0	20,778	20,599
222	Intercession City U11 344	GENERATORS	3,596	48	0	0	0	3,644	3,620
223	Intercession City U11 345	ACCESSORY ELECTRIC EQUIPMENT	3,770	76	2	0	0	3,844	3,807
224	Intercession City U11 346	MISCELLANEOUS POWER PLANT EQUIPMENT	177	6	0	0	0	183	180
225	Intercession City U11 Total Plant Reserve		31,019	529	51	0	0	31,496	31,257
226									
227	Intercession City U12 341	STRUCTURES AND IMPROVEMENTS	728	38	0	0	0	766	747
228	Intercession City U12 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	705	221	4	0	0	922	814
229	Intercession City U12 343	PRIME MOVERS - GENERAL	30,114	1,496	0	0	0	31,610	30,862
230	Intercession City U12 343.1	PRIME MOVERS - GENERAL	(1,554)	0	1,460	0	0	(3,015)	(2,341)
231	Intercession City U12 344	GENERATORS	10,537	255	116	0	0	10,676	10,607
232	Intercession City U12 345	ACCESSORY ELECTRIC EQUIPMENT	4,457	174	6	0	0	4,625	4,541
233	Intercession City U12 346	MISCELLANEOUS POWER PLANT EQUIPMENT	104	4	0	0	0	108	106
234	Intercession City U12 Total Plant Reserve		45,090	2,189	1,586	0	0	45,693	45,335
235									

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:
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 _ Projected Test Year 2 Ended 12/31/2026
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(\$000's)									
Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott									
Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
236	Intercession City C 346	MISCELLANEOUS POWER PLANT EQUIPMENT	45	0	0	0	0	45	45
237									
238	Rio Pinar 341	STRUCTURES AND IMPROVEMENTS	28	0	0	0	0	28	28
239	Rio Pinar 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11	0	0	0	0	11	11
240	Rio Pinar 343	PRIME MOVERS - GENERAL	13	0	0	0	0	13	13
241	Rio Pinar 344	GENERATORS	2	0	0	0	0	2	2
242	Rio Pinar 345	ACCESSORY ELECTRIC EQUIPMENT	(21)	0	0	0	0	(21)	(21)
243	Rio Pinar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	366	0	0	0	0	366	366
244	Rio Pinar Total Plant Reserve		400	0	0	0	0	400	400
245									
246	Suwannee 341	STRUCTURES AND IMPROVEMENTS	2,486	221	13	13	0	2,681	2,587
247	Suwannee 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,453	250	0	18	0	4,686	4,574
248	Suwannee 343	PRIME MOVERS - GENERAL	15,222	1,215	320	80	0	16,036	15,650
249	Suwannee 344	GENERATORS	4,025	308	132	20	0	4,181	4,109
250	Suwannee 345	ACCESSORY ELECTRIC EQUIPMENT	1,646	229	0	18	0	1,857	1,756
251	Suwannee 346	MISCELLANEOUS POWER PLANT EQUIPMENT	423	74	3	6	0	488	457
252	Suwannee Peaking Total Plant Reserve		28,256	2,296	468	155	0	29,930	29,133
253									
254	Turner 341	STRUCTURES AND IMPROVEMENTS	(282)	0	0	0	0	(282)	(282)
255	Turner 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,588	0	0	0	0	1,588	1,588
256	Turner 343	PRIME MOVERS - GENERAL	(4,834)	0	0	0	0	(4,834)	(4,834)
257	Turner 344	GENERATORS	(1,597)	0	0	0	0	(1,597)	(1,597)
258	Turner 345	ACCESSORY ELECTRIC EQUIPMENT	(2)	0	0	0	0	(2)	(2)
259	Turner 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(9)	0	0	0	0	(9)	(9)
260	Turner Total Plant Reserve		(5,135)	0	0	0	0	(5,135)	(5,135)
261									
262	Total Plant Reserve Production Peaking		397,725	17,619	3,980	1,660	0	409,704	403,597
263									
264	Columbia Solar 341	STRUCTURES AND IMPROVEMENTS	702	292	0	0	0	994	848
265	Columbia Solar 344	GENERATORS	11,003	2,925	0	0	0	13,928	12,466
266	Columbia Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,119	301	0	0	0	1,421	1,270
267	Columbia Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1	0	0	0	0	1	1
268	Columbia Solar Total Plant Reserve		12,826	3,518	0	0	0	16,344	14,585
269									
270	Hamilton Solar 341	STRUCTURES AND IMPROVEMENTS	429	81	0	0	0	510	470
271	Hamilton Solar 344	GENERATORS	16,263	3,290	0	0	0	19,553	17,908
272	Hamilton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,514	364	0	0	0	1,879	1,697
273	Hamilton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	106	7	0	0	0	113	109
274	Hamilton Solar Total Plant Reserve		18,312	3,743	0	0	0	22,054	20,183
275									
276	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	484	81	0	0	0	565	525
277	Debary Solar 344	GENERATORS	8,482	2,485	0	0	0	10,967	9,725
278	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,476	360	0	0	0	1,836	1,656
279	Debary Solar Total Plant Reserve		10,442	2,926	0	0	0	13,368	11,905
280									
281	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	821	212	0	0	0	1,033	927
282	Trenton Solar 344	GENERATORS	10,562	2,564	0	0	0	13,126	11,844

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-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)

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott										
Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024	
283	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,645	539	0	0	0	2,184	1,915	
284	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3	2	0	0	0	6	4	
285	Trenton Solar Total Plant Reserve		13,031	3,318	0	0	0	16,349	14,690	
286										
287	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	342	89	0	0	0	430	386	
288	Lake Placid Solar 344	GENERATORS	6,168	1,533	0	0	0	7,700	6,934	
289	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,427	394	0	0	0	1,821	1,624	
290	Lake Placid Solar Total Plant Reserve		7,936	2,016	0	0	0	9,952	8,944	
291										
292	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	393	297	0	0	0	689	541	
293	Charlie Creek Solar 344	GENERATORS	3,228	2,437	0	0	0	5,665	4,446	
294	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	610	520	0	10	0	1,121	860	
295	Charlie Creek Solar Total Plant Reserve		4,231	3,255	0	10	0	7,475	5,848	
296										
297	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	731	231	0	0	0	962	846	
298	Duette Solar 344	GENERATORS	5,594	2,788	0	0	0	8,382	6,988	
299	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	763	241	0	0	0	1,005	884	
300	Duette Solar Total Plant Reserve		7,088	3,260	0	0	0	10,348	8,718	
301										
302	Santa Fe Solar 340	OTHER PRODUCTION LAND	0	0	0	0	0	0	0	
303	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	1,121	334	0	0	0	1,455	1,288	
304	Santa Fe Solar 344	GENERATORS	7,418	2,815	0	0	0	10,233	8,825	
305	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	983	293	0	0	0	1,276	1,129	
306	Santa Fe Solar Total Plant Reserve		9,521	3,443	0	0	0	12,964	11,243	
307										
308	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	440	295	0	0	0	735	588	
309	Sandy Creek Solar 344	GENERATORS	3,707	2,479	0	0	0	6,187	4,947	
310	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	386	258	0	0	0	644	515	
311	Sandy Creek Solar Total Plant Reserve		4,534	3,032	0	0	0	7,566	6,050	
312										
313	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	838	243	0	0	0	1,081	959	
314	Twin Rivers Solar 344	GENERATORS	4,827	2,257	0	0	0	7,085	5,956	
315	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,189	636	0	0	0	2,824	2,506	
316	Twin Rivers Solar Total Plant Reserve		7,853	3,136	0	0	0	10,990	9,422	
317										
318	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	(315)	7	0	0	0	(308)	(309)	
319	Osceola Solar 344	GENERATORS	1,659	214	4	0	0	1,869	1,764	
320	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	203	37	0	0	0	240	222	
321	Osceola Solar Total Plant Reserve		1,547	258	4	0	0	1,801	1,676	
322										
323	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	49	13	0	0	0	62	56	
324	Perry Solar 344	GENERATORS	2,224	311	0	0	0	2,535	2,379	
325	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	269	50	0	0	0	320	294	
326	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3	1	0	0	0	3	3	
327	Perry Solar Total Plant Reserve		2,545	375	0	0	0	2,920	2,733	
328										
329	St Pete Pier Solar 344	GENERATORS	174	49	0	0	0	223	198	

SCHEDULE B-9

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Florida Public Service Commission

Duke Energy Florida

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
330	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	11	3	0	0	0	14	13
331	St Pete Pier Solar Total Plant Reserve		185	52	0	0	0	237	211
332									
333	Suwannee Solar 341	STRUCTURES AND IMPROVEMENTS	12	2	0	0	0	14	13
334	Suwannee Solar 344	GENERATORS	3,006	478	0	0	0	3,484	3,245
335	Suwannee Solar 345	ACCESSORY ELECTRIC EQUIPMENT	372	86	0	0	0	458	415
336	Suwannee Solar Total Plant Reserve		3,390	566	0	0	0	3,956	3,673
337									
338	Bay Trail Solar 341	STRUCTURES AND IMPROVEMENTS	610	435	0	0	0	1,044	827
339	Bay Trail Solar 344	GENERATORS	3,154	2,250	0	0	0	5,404	4,279
340	Bay Trail Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,260	899	0	0	0	2,159	1,709
341	Bay Trail Solar Total Plant Reserve		5,023	3,583	0	0	0	8,607	6,815
342									
343	Fort Green Solar 341	STRUCTURES AND IMPROVEMENTS	513	344	0	0	0	856	685
344	Fort Green Solar 344	GENERATORS	4,316	2,893	0	0	0	7,209	5,762
345	Fort Green Solar 345	ACCESSORY ELECTRIC EQUIPMENT	450	301	0	0	0	751	600
346	Fort Green Solar Total Plant Reserve		5,278	3,538	0	0	0	8,816	7,047
347									
348	Solar Growth 344	GENERATORS	10,331	25,126	0	0	0	35,457	21,761
349									
350	Total Plant Reserve Production Solar		124,075	65,146	4	10	0	189,206	155,505
351									
352	SubTotal Plant Reserve Production		3,141,635	451,547	77,124	13,771	0	3,502,287	3,328,428
353									
354	Anclote FD		20,810	0	0	0	715	21,525	21,167
355	Avon Park FD		463	0	0	0	77	540	502
356	Bartow Anclote FD		(0)	0	0	0	0	(0)	(0)
357	Bartow FD		3,399	0	0	0	1,467	4,866	4,132
358	Bayboro FD		1,555	0	0	0	117	1,672	1,613
359	Charlie Creek Solar FD		1,441	0	0	0	713	2,155	1,798
360	Citrus FD		1,430	0	0	0	686	2,116	1,773
361	Columbia Solar FD		1,915	0	0	0	760	2,674	2,294
362	CR 1&2 FD		78,615	0	0	0	2,259	80,874	79,745
363	CR 4&5 FD		31,935	0	0	0	3,300	35,235	33,585
364	Debary FD		11,105	0	0	0	671	11,776	11,440
365	Debary Solar FD		1,200	0	0	0	457	1,657	1,429
366	Duette Solar FD		1,441	0	0	0	713	2,155	1,798
367	Hamilton Solar FD		2,130	0	0	0	747	2,877	2,504
368	Higgins FD		(820)	0	0	0	376	(445)	(633)
369	Hines #1 FD		1,000	0	0	0	286	1,286	1,143
370	Hines #2 FD		735	0	0	0	223	957	846
371	Hines #3 FD		698	0	0	0	229	927	812
372	Hines #4 FD		2,785	0	0	0	1,175	3,960	3,373
373	Inter City 11 FD		266	0	0	0	18	285	276
374	Inter City 12-14 FD		4,787	0	0	0	408	5,195	4,991
375	Inter City 1-6 FD		698	0	0	0	59	756	727
376	Inter City 7-10 FD		1,034	0	0	0	25	1,058	1,046

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
377	Lake Placid Solar FD		1,476	0	0	0	618	2,094	1,785
378	Osceola Solar FD		57	0	0	0	27	84	71
379	Osprey FD		955	0	0	0	441	1,396	1,176
380	Perry Solar FD		72	0	0	0	35	107	90
381	Rio Pinar FD		(0)	0	0	0	0	(0)	(0)
382	Sandy Creek Solar FD		1,441	0	0	0	713	2,155	1,798
383	Santa Fe Solar FD		1,634	0	0	0	729	2,363	1,999
384	Suwannee FD		687	0	0	0	163	850	768
385	Suwannee Solar FD		237	0	0	0	114	351	294
386	Suwannee Steam FD		(1,072)	0	0	0	0	(1,072)	(1,072)
387	Tiger Bay FD		1,270	0	0	0	498	1,767	1,518
388	Trenton Solar FD		1,982	0	0	0	762	2,743	2,362
389	Turner FD		2	0	0	0	0	2	2
390	Twin Rivers Solar FD		1,617	0	0	0	729	2,346	1,982
391	UF FD		876	0	0	0	285	1,161	1,019
392	Fossil Dismantlement Total Plant Reserve		179,855	0	0	0	20,597	200,453	190,154
393									
394	Total Plant Reserve Fossil Dismantlement		179,855	0	0	0	20,597	200,453	190,154
395									
396	Total Plant Reserve Production		3,321,490	451,547	77,124	13,771	20,597	3,702,739	3,518,582
397									
398	Land Rights 350	TRANSMISSION LAND	(191)	0	223	0	0	(414)	(303)
399	Transmission 350.1	RIGHTS OF WAY	23,976	1,271	0	0	0	25,247	24,596
400	Transmission 352	STRUCTURES AND IMPROVEMENTS	13,299	1,495	0	0	0	14,794	14,047
401	Transmission 353.0	STATION EQUIPMENT	157,931	37,955	6,346	0	0	189,539	173,615
402	Transmission 353.0 - COR	STATION EQUIPMENT	(20,541)	(31)	12,258	0	0	(32,830)	(24,665)
403	Transmission 353.1	STATION EQUIPMENT	9,047	1,548	0	0	0	10,595	9,821
404	Transmission 353.2	STATION EQUIPMENT - ENERGY CONTROL	33,395	637	400	0	0	33,632	33,683
405	Transmission 353.2 Station Equipment	STATION EQUIPMENT - MAJOR EQUIPMENT	2	1	0	0	0	2	2
406	Transmission 354	TOWERS AND FIXTURES	61,903	1,072	0	0	0	62,975	62,439
407	Transmission 355	POLES AND FIXTURES	400,020	74,261	52,233	22,741	0	399,308	398,183
408	Transmission 356	OVERHEAD CONDUCTORS AND DEVICES	135,815	21,666	21,039	10,652	0	125,790	134,433
409	Transmission 356.1	OVERHEAD CONDUCTORS AND DEVICES	0	0	0	0	0	0	0
410	Transmission 357	UNDERGROUND CONDUIT	9,181	479	279	0	0	9,382	9,282
411	Transmission 358	UNDERGROUND CONDUCTORS AND DEVICES	26,732	1,749	0	0	0	28,482	27,607
412	Transmission 359	ROADS AND TRAILS	3,302	464	0	0	0	3,766	3,534
413	Total Plant Reserve Transmission		853,872	142,566	92,779	33,393	0	870,267	866,273
414									
415	Land Rights 360	DISTRIBUTION LAND	(333)	0	110	0	0	(443)	(388)
416	Distribution 360	DISTRIBUTION LAND	5,015	1,294	0	0	0	6,308	5,657
417	Distribution 361	STRUCTURES AND IMPROVEMENTS	4,836	368	1,853	0	0	3,351	4,096
418	Distribution 362	STATION EQUIPMENT	111,042	30,370	23,610	16,004	0	101,797	108,090
419	Distribution 363	ENERGY STORAGE EQUIPMENT	0	1,808	0	0	0	1,808	762
420	Distribution 364	POLES, TOWERS AND FIXTURES	453,386	48,768	30,548	10,862	0	460,745	465,562
421	Distribution 365	OVERHEAD CONDUCTORS AND DEVICES	238,569	38,532	33,779	14,028	0	229,294	244,147
422	Distribution 365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING ROW	1,287	334	0	0	0	1,621	1,454
423	Distribution 366	UNDERGROUND CONDUIT	83,121	8,294	2,993	5,139	0	83,284	83,356

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
424	Distribution 367	UNDERGROUND CONDUCTORS AND DEVICES	364,728	41,769	9,035	15,511	0	381,951	373,744
425	Distribution 368	LINE TRANSFORMERS	307,990	33,782	29,203	11,715	0	300,854	313,328
426	Distribution 369.1	SERVICES - UNDERGROUND	204,815	11,148	1,273	0	0	214,689	209,755
427	Distribution 369.2	SERVICES - OVERHEAD	1,953	7,051	2,934	7,223	0	(1,152)	575
428	Distribution 370	METERS	24,864	1,452	1,948	0	0	24,368	24,848
429	Distribution 370.0	METERS	(3,011)	1,634	0	4,215	0	(5,592)	(4,339)
430	Distribution 370.2	METERS - AMI	87,255	23,284	0	0	0	110,539	98,828
431	Distribution 370.7	EV CHARGERS	95	95	0	0	0	191	143
432	Distribution 370.2 AMI	AMI METERS	4,384	7,368	0	0	0	11,752	7,989
433	Distribution 370.7 DCFC	EV CHARGERS - DC FAST CHARGERS	0	0	0	0	0	0	0
434	Distribution 371	INSTALLATIONS ON CUSTOMERS' PREMISES	1,922	378	1,291	0	0	1,009	1,469
435	Distribution 371.7	EV CHARGERS - L2 CHARGERS	544	1,607	0	0	0	2,151	1,277
436	Distribution 373	STREET LIGHTING AND SIGNAL SYSTEMS	194,910	29,077	19,181	0	0	204,806	199,726
437	Total Plant Reserve Distribution		2,087,372	288,414	157,757	84,697	0	2,133,332	2,140,079
438									
439	Land Rights 389	GENERAL LAND	(0)	0	0	0	0	(1)	(0)
440	General 390	STRUCTURES AND IMPROVEMENTS	90,368	11,285	3,848	0	0	97,805	94,074
441	General 391	OFFICE FURNITURE AND EQUIPMENT	37,250	13,070	6,332	0	0	43,988	40,676
442	General 392.1	PASSENGER CARS	3,842	(116)	340	0	0	3,386	3,620
443	General 392.3	HEAVY TRUCKS	2,580	76	8	0	0	2,648	2,610
444	General 392.4	SPECIAL TRUCKS	(1,823)	310	86	0	0	(1,600)	(1,728)
445	General 392.5	TRAILERS	398	114	177	0	0	335	360
446	General 392.7	AIRCRAFT	(3)	0	0	0	0	(3)	(3)
447	General 393	STORES EQUIPMENT	1,822	949	166	0	0	2,605	2,175
448	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	55,840	15,201	1,298	0	0	69,743	62,699
449	General 395	LABORATORY EQUIPMENT	(1,028)	72	0	0	0	(955)	(991)
450	General 396	POWER OPERATED EQUIPMENT	10,397	2,550	0	0	0	12,947	11,658
451	General 397	COMMUNICATION EQUIPMENT	50,318	18,225	6,701	0	0	61,842	56,148
452	General 398	MISCELLANEOUS EQUIPMENT	3,930	1,193	458	0	0	4,665	4,303
453	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	5,413	282	0	0	0	5,694	5,553
454	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	913	2,910	0	0	0	3,823	2,270
455	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	12,301	6,032	0	0	0	18,332	15,316
456	Intangible Plant 301-303 - Software	SOFTWARE	229,279	29,479	0	0	0	258,758	244,705
457	Total Plant Reserve General & Intangible		501,795	101,631	19,413	0	0	584,013	543,446
458									
459	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	0	0	0	0	0	0
460	Total Plant Reserve Energy Storage		0	0	0	0	0	0	0
461									
462	Production		3,321,490	451,547	77,124	13,771	20,597	3,702,739	3,518,582
463	Transmission		853,872	142,566	92,779	33,393	0	870,267	866,273
464	Distribution		2,087,372	288,414	157,757	84,697	0	2,133,332	2,140,079
465	General		501,795	101,631	19,413	0	0	584,013	543,446
466	Energy Storage		0	0	0	0	0	0	0
467	Total Plant Reserve Functionalized		6,764,529	984,159	347,074	131,862	20,597	7,290,350	7,068,379
468									
469	Capital Lease 108	CAPITAL LEASES	174,303	8,347	0	0	0	182,650	179,833
470	Operating Leases 108	OPERATING LEASES	164,151	0	0	0	0	164,151	164,151

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission

Duke Energy Florida

Docket No.: 20240025-EI

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 2 Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000's)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) Accumulated Depreciation 12/31/2023	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Adjustments or Transfers	(8) Accumulated Depreciation 12/31/2024	(9) 13 Month Average 12/31/2024
471	ARO 108	ARO	63,429	1,689	0	0	0	65,118	64,274
472	Contra OATT EPIS 108	CONTRA OATT EPIS	(591)	0	0	0	0	(591)	(591)
473	Other 108	OTHER PLANT	2,928	0	0	0	0	2,928	2,928
474	Total Plant Reserve Other		404,220	10,036	0	0	0	414,256	410,594
475									
476	Electric Plant Acquisition Adj 115	ACQUISITION ADJUSTMENT	7,252	0	0	0	0	7,252	7,252
477									
478	Total Plant Reserve (108, 111, 115, 119)		7,176,001	994,195	347,074	131,862	20,597	7,711,858	7,486,225

Note: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
1	STEAM PRODUCTION PLANT RESERVE									
2	ANCLOTE									
3	311	311 STRUCTURES & IMPROVEMENTS	29,641	414	(17)	(7,832)	(3)	-	22,203	22,645
4	312	312 BOILER PLANT EQUIPMENT	108,477	23,655	(224)	(6,805)	(2)	-	125,101	113,894
5	314	314 TURBOGENERATOR UNITS	87,233	12,409	(248)	(1,212)	-	-	98,182	92,898
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	24,676	2,213	(182)	(536)	-	-	26,171	25,448
7	316	316.1 MISC POWER PLANT EQUIPMENT	5,899	572	(66)	(122)	-	-	6,283	6,108
8	316	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	131	-	-	-	-	-	131	131
9	316	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	174	-	-	-	-	-	174	174
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	805	122	-	-	-	-	927	866
11		TOTAL PLANT RESERVE ANCLOTE	257,036	39,385	(737)	(16,507)	(5)	-	279,172	262,165
12										
13	BARTOW									
14	311	311 STRUCTURES & IMPROVEMENTS	(5,211)	-	-	-	-	-	(5,211)	(5,211)
15	312	312 BOILER PLANT EQUIPMENT	1,713	-	-	-	-	-	1,713	1,713
16	314	314 TURBOGENERATOR UNITS	349	-	-	-	-	-	349	349
17	315	315 ACCESSORY ELECTRIC EQUIPMENT	343	-	-	-	-	-	343	343
18	316	316 MISC POWER PLANT EQUIPMENT	85	-	-	-	-	-	85	85
19	316	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-
20	316	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	(56)	-	-	-	-	-	(56)	(56)
21	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-
22		TOTAL PLANT RESERVE BARTOW	(2,777)	-	-	-	-	-	(2,777)	(2,776)
23										
24	BARTOW-ANCLOTE PIPELINE									
25	311	311 STRUCTURES & IMPROVEMENTS	(86)	-	-	-	-	-	(86)	(86)
26	312	312 BOILER PLANT EQUIPMENT	(2,145)	-	-	-	-	-	(2,145)	(2,145)
27	315	315 ACCESSORY ELECTRIC EQUIPMENT	(202)	-	-	-	-	-	(202)	(202)
28	316.3	316.3 MISC POWER PLANT EQUIPMENT	(50)	-	-	-	-	-	(50)	(50)
29	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-
30		TOTAL PLANT RESERVE BARTOW-ANCLOTE PIPELINE	(2,483)	-	-	-	-	-	(2,483)	(2,483)
31										
32	CRYSTAL RIVER 1&2									
33	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	7,546	811	-	-	-	(116)	8,242	7,942
34		TOTAL PLANT RESERVE CRYSTAL RIVER 1&2	7,546	811	-	-	-	(116)	8,242	7,942
35										
36	CRYSTAL RIVER 4&5									
37	311	311 STRUCTURES & IMPROVEMENTS	197,904	18,627	(256)	(34)	-	-	216,241	206,959
38	312	312 BOILER PLANT EQUIPMENT	739,440	86,619	(1,421)	(656)	48	-	824,030	781,338
39	314	314 TURBOGENERATOR UNITS	203,481	15,022	(82)	(38)	-	-	218,383	210,889
40	315	315 ACCESSORY ELECTRIC EQUIPMENT	94,652	7,813	-	(1)	-	-	102,464	98,558
41	316.1	316.1 MISC POWER PLANT EQUIPMENT	15,429	2,201	(10)	(2)	-	-	17,618	16,518
42	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	981	86	-	-	-	-	1,067	1,047
43	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	1,183	-	-	-	-	-	1,183	1,183
44	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-
45		TOTAL PLANT RESERVE CRYSTAL RIVER 4&5	1,253,070	130,368	(1,769)	(731)	48	-	1,380,986	1,316,493
46										
47	SUWANNEE									

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
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 Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

(\$000)

(1) Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
48	311	311 STRUCTURES & IMPROVEMENTS	(329)	-	-	-	-	-	(329)	(329)
49	312	312 BOILER PLANT EQUIPMENT	(3,444)	-	-	-	-	-	(3,444)	(3,444)
50	314	314 TURBOGENERATOR UNITS	(608)	-	-	-	-	-	(608)	(608)
51	315	315 ACCESSORY ELECTRIC EQUIPMENT	(1,469)	-	-	-	-	-	(1,469)	(1,469)
52	316.1	316.1 MISC POWER PLANT EQUIPMENT	(209)	-	-	-	-	-	(209)	(209)
53	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-
54	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-
55	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-
56		TOTAL PLANT RESERVE SUWANNEE	(6,059)	-	-	-	-	-	(6,059)	(6,059)
57										
58										
59	312	RAIL CARS	4,182	-	-	-	-	-	4,182	4,182
60										
61	312	CRYSTAL RIVER 1&2 COALPILE	8	-	-	-	-	-	8	8
62										
63	312	CRYSTAL RIVER 4&5 COALPILE	7,521	-	-	-	-	-	7,521	7,521
64										
65	316.2	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	880	99	-	-	-	-	979	929
66	316.3	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	184	-	-	-	-	-	184	184
67										
68		FOSSIL DISMANTLEMENT - STEAM								
69	311	ANCLOTE	20,094	715	-	-	-	-	20,809	20,452
70	311	AVON PARK	-	-	-	-	-	-	-	0
71	311	BARTOW	-	-	-	-	-	-	-	-
72	311	BARTOW-ANCLOTE PIPELINE	-	-	-	-	-	-	-	-
73	311	CRYSTAL RIVER 1&2	79,914	2,259	-	-	-	(989)	81,184	80,625
74	311	CRYSTAL RIVER 4&5	28,634	3,300	-	-	-	-	31,935	30,284
75	311	HIGGINS	-	-	-	-	-	-	-	-
76	311	SUWANNEE	(1,072)	-	-	-	-	-	(1,072)	(1,072)
77	311	TURNER	-	-	-	-	-	-	-	-
78		FOSSIL DISMANTLEMENT - STEAM TOTAL PLANT RESERVE	127,570	6,274	-	-	-	(989)	132,856	130,289
79										
80		STEAM RETIREMENT WORK IN-PROCESS	(82,344)	-	-	4,544	233	-	(77,567)	(73,094)
81										
82		TOTAL PLANT RESERVE STEAM PRODUCTION	1,564,334	176,937	(2,506)	(12,694)	276	(1,105)	1,725,244	1,645,302
83										
84		NUCLEAR PRODUCTION PLANT RESERVE								
85										
86		CRYSTAL RIVER#3								
87	321	321 STRUCTURES & IMPROVEMENTS	(2)	-	-	-	-	-	(2)	(2)
88	322	322 REACTOR PLANT EQUIPMENT	(5)	-	-	-	-	-	(5)	(5)
89	323	323 TURBOGENERATOR UNITS	(15)	-	-	-	-	-	(15)	(15)
90		TOTAL PLANT RESERVE CRYSTAL RIVER #3	(22)	-	-	-	-	-	(22)	(21)
91										
92		DECOMMISSIONING	11,814	-	-	(5,351)	-	-	6,463	9,482
93		DECOMMISSIONING - RETAIL	36,142	-	-	-	-	-	36,142	36,142
94		DECOMMISSIONING - WHOLESALE	2,090	-	-	-	-	-	2,090	2,090

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

(\$000)

Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
95	TOTAL PLANT RESERVE DECOMMISSIONING PLANT RESERVE		50,046	-	-	(5,351)	-	-	44,695	47,714
96										
97	NUCLEAR RETIREMENT WORK IN-PROCESS		(54)	-	-	(3,242)	3,242	-	(54)	
98										
99	TOTAL PLANT RESERVE NUCLEAR		49,970	-	-	(8,593)	3,242	-	44,619	47,638
100										
101	OTHER PRODUCTION PLANT RESERVE									
102	AVON PARK PEAKERS									
103	341	341 Structures and Improvements	(44)	-	-	-	-	-	(42)	(44)
104	342	342 Fuel Holders, Products, and Accessories	24	-	-	-	-	-	24	24
105	343	343 Prime Movers	135	-	-	-	-	-	135	135
106	344	344 Generators	(909)	-	-	-	-	-	(909)	(909)
107	345	345 Accessory Electric Equipment	(284)	-	-	-	-	-	(284)	(284)
108	346	346 Misc. Power Plant Equipment	(65)	-	-	-	-	-	(65)	(65)
109	346.2	346.2 Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
110	TOTAL PLANT RESERVE AVON PARK PEAKERS		(1,143)	-	-	-	-	-	(1,141)	(1,143)
111										
112	BARTOW U1-U4									
113	341	341 Structures and Improvements	1,176	253	(56)	(201)	-	-	1,172	1,138
114	342	342 Fuel Holders, Products, and Accessories	2,444	188	-	-	-	-	2,632	2,538
115	343	343 Prime Movers	8,421	1,919	(29)	(19)	8	-	10,300	9,353
116	344	344 Generators	6,388	263	-	-	-	-	6,652	6,526
117	345	345 Accessory Electric Equipment	1,806	291	(23)	(139)	-	-	1,935	1,861
118	346	346 Misc. Power Plant Equipment	49	15	(2)	-	-	-	62	55
119	346.2	346.2 Misc. Power Plant Equipment (5 Year)	-	-	-	-	-	-	-	-
120	TOTAL PLANT RESERVE BARTOW		20,284	2,929	(110)	(359)	8	-	22,752	21,470
121										
122	BARTOW 4x1									
123	341	341 Structures and Improvements	47,898	3,960	(97)	(2,802)	(1)	-	48,959	48,709
124	342	342 Fuel Holders, Products, and Accessories	19,991	3,224	(371)	(3)	-	-	22,841	21,296
125	343	343 Prime Movers	93,143	13,553	(3,423)	(392)	134	-	103,015	97,119
126	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	18,684	13,111	-	-	-	-	31,795	25,240
127	344	344 Generators	3,642	1,749	(280)	(51)	-	-	5,060	4,251
128	345	345 Accessory Electric Equipment	13,296	1,134	(351)	(23)	-	-	14,056	13,574
129	346	346 Misc. Power Plant Equipment	4,342	966	(4)	(38)	-	-	5,266	4,793
130	TOTAL PLANT RESERVE BARTOW 4x1		200,996	37,697	(4,526)	(3,309)	133	-	230,994	214,983
131										
132	BAYBORO									
133	341	341 Structures and Improvements	1,328	186	(8)	-	-	-	1,506	1,414
134	342	342 Fuel Holders, Products, and Accessories	1,474	165	-	-	-	-	1,639	1,556
135	343	343 Prime Movers	12,472	257	(17)	(2)	-	-	12,710	12,584
136	344	344 Generators	2,996	337	-	-	-	-	3,333	3,164
137	345	345 Accessory Electric Equipment	725	131	(8)	-	-	-	849	784
138	346	346 Misc. Power Plant Equipment	353	60	-	-	-	-	413	384
139	346.2	346.2 Misc. Power Plant Equipment (5 Year)	21	-	-	-	-	-	21	21
140	TOTAL PLANT RESERVE BAYBORO		19,369	1,136	(33)	(2)	-	-	20,471	19,907
141										

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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

Type of Data Shown:
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
142	CITRUS CC									
143	341	341 Structures and Improvements	28,172	3,172	(389)	(130)	-	-	30,825	29,678
144	342	342 Fuel Holders, Products, and Accessories	16,859	6,240	(100)	(39)	-	-	22,960	19,894
145	343	343 Prime Movers	60,794	23,849	(5,583)	(183)	532	-	79,409	71,824
146	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	(96,407)	18,248	16,974	(1,035)	59,815	-	(2,404)	(17,411)
147	344	344 Generators	8,745	228	-	-	-	-	8,973	8,851
148	345	345 Accessory Electric Equipment	9,754	3,131	(28)	-	-	-	12,858	11,270
149	346	346 Misc. Power Plant Equipment	1,871	181	(43)	-	-	-	2,009	1,943
150	346.2	346.2 Misc. Power Plant Equipment (5 Year)	-	-	-	-	-	-	-	-
151	TOTAL PLANT RESERVE CITRUS CC		29,788	55,049	10,831	(1,387)	60,347	-	154,629	126,050
152										
153	DEBARY (NEW)									
154	341	341 Structures and Improvements	3,616	60	(7)	-	-	-	3,669	3,645
155	342	342 Fuel Holders, Products, and Accessories	6,646	4	-	-	-	-	6,650	6,648
156	343	343 Prime Movers	62,408	640	(5,605)	(40)	-	-	57,403	59,001
157	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	-	28	-	-	-	-	28	10
158	345	345 Prime Movers	17,366	165	(261)	-	-	-	17,270	17,268
159	346	346 Prime Movers	4,467	84	(61)	(15)	-	-	4,475	4,469
160	347	347 Prime Movers	788	-	-	-	-	-	788	788
161	348	348 Prime Movers	1	-	-	-	-	-	1	1
162	TOTAL PLANT RESERVE DEBARY (NEW)		95,292	981	(5,934)	(55)	-	-	90,284	91,830
163										
164	DEBARY (OLD)									
165	341	341 Structures and Improvements	5,170	279	-	-	-	-	5,450	5,310
166	342	342 Fuel Holders, Products, and Accessories	6,763	570	-	-	-	-	7,334	7,048
167	343	343 Prime Movers	26,696	604	(149)	(158)	-	-	26,994	26,806
168	344	344 Generators	7,865	9	-	-	-	-	7,874	7,869
169	345	345 Accessory Electric Equipment	5,708	365	(39)	(1)	87	-	6,120	5,893
170	346	346 Misc. Power Plant Equipment	693	63	(15)	-	-	-	741	718
171	346.2	346.2 Misc. Power Plant Equipment (5 Year)	22	-	-	-	-	-	22	22
172	TOTAL PLANT RESERVE DEBARY (OLD)		52,917	1,890	(203)	(159)	87	-	54,532	53,666
173										
174	343.9-343.9 GAS CONVERSION (119)		1,011		(5)			-	1,006	1,007
175										
176	HIGGINS									
177	341	341 Structures and Improvements	115	37	-	-	-	-	152	133
178	342	342 Fuel Holders, Products, and Accessories	47	-	-	-	-	-	47	47
179	343	343 Prime Movers	(178)	-	-	-	-	-	(178)	(178)
180	344	344 Generators	11	-	-	-	-	-	11	11
181	345	345 Accessory Electric Equipment	(205)	-	-	-	-	-	(205)	(205)
182	346	346 Misc. Power Plant Equipment	(224)	-	-	-	-	-	(224)	(224)
183	346.2	346.2 Misc. Power Plant Equipment (5 Year)	2	-	-	-	-	-	2	2
184	TOTAL PLANT RESERVE HIGGINS		(432)	37	-	-	-	-	(395)	(413)
185										
186	HINES #1									
187	341	341 Structures and Improvements	30,428	2,110	(107)	(7)	-	-	32,424	31,438
188	342	342 Fuel Holders, Products, and Accessories	13,249	298	(157)	(8)	-	-	13,383	13,349

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
189	343	343 Prime Movers	31,759	11,637	(2,455)	(31)	24	-	40,935	35,716
190	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	14,950	12,097	-	-	-	-	27,047	20,999
191	344	344 Generators	30,484	941	(1,900)	-	-	-	29,525	30,090
192	345	345 Accessory Electric Equipment	19,421	1,793	(66)	-	-	-	21,148	20,313
193	346	346 Misc. Power Plant Equipment	1,953	652	(21)	-	-	-	2,584	2,275
194	346.2	346.2 Misc. Power Plant Equipment (5 Year)	27	-	-	-	-	-	27	27
195		TOTAL PLANT RESERVE HINES #1	142,271	29,528	(4,706)	(46)	24	-	167,073	154,207
196										
197		HINES #2								
198	341	341 Structures and Improvements	15,070	183	(19)	(6)	-	-	15,229	15,160
199	342	342 Fuel Holders, Products, and Accessories	7,561	299	(76)	(8)	43	-	7,821	7,711
200	343	343 Prime Movers	(3,980)	6,100	(115)	(15)	(11,791)	-	(9,801)	(4,606)
201	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	4,676	8,233	-	-	-	-	12,910	8,793
202	344	344 Generators	15,879	1,082	(14)	-	-	-	16,948	16,419
203	345	345 Accessory Electric Equipment	7,524	709	(61)	(9)	-	-	8,164	7,872
204	346	346 Misc. Power Plant Equipment	1,421	104	-	-	-	-	1,525	1,473
205		TOTAL PLANT RESERVE HINES #2	48,151	16,710	(285)	(38)	(11,748)	-	52,794	52,822
206										
207		HINES #3								
208	341	341 Structures and Improvements	6,875	196	(44)	(7)	-	-	7,019	6,968
209	342	342 Fuel Holders, Products, and Accessories	11,762	(720)	(27)	-	-	-	11,015	11,400
210	343	343 Prime Movers	19,135	7,273	(359)	(3)	20	-	26,066	22,628
211	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	5,049	4,386	-	-	-	-	9,435	7,242
212	344	344 Generators	30,126	1,148	-	-	-	-	31,274	30,700
213	345	345 Accessory Electric Equipment	14,381	420	(529)	-	-	-	14,272	14,429
214	346	346 Misc. Power Plant Equipment	871	71	-	-	-	-	942	907
215		TOTAL PLANT RESERVE HINES #3	88,199	12,774	(959)	(10)	20	-	100,023	94,274
216										
217		HINES #4								
218	341	341 Structures and Improvements	7,202	267	(9)	(2)	-	-	7,458	7,328
219	342	342 Fuel Holders, Products, and Accessories	3,974	172	(20)	(4)	9	-	4,131	4,054
220	343	343 Prime Movers	32,814	6,055	(1,170)	(413)	-	-	37,286	35,008
221	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	(3,149)	5,257	(454)	-	-	-	1,654	17,101
222	344	344 Generators	16,441	1,321	-	-	-	-	17,761	11,673
223	345	345 Accessory Electric Equipment	11,348	677	(104)	-	-	-	11,920	2,571
224	346	346 Misc. Power Plant Equipment	2,428	287	-	-	-	-	2,715	(656)
225		TOTAL PLANT RESERVE HINES #4	71,058	14,036	(1,757)	(419)	9	-	82,925	77,080
226										
227		INTERCESSION CITY P1-6								
228	341	341 Structures and Improvements	3,592	113	-	-	-	-	3,705	3,648
229	342	342 Fuel Holders, Products, and Accessories	3,389	(210)	-	-	-	-	3,179	3,284
230	343	343 Prime Movers	18,341	1,792	(46)	-	-	-	20,087	19,213
231	344	344 Generators	4,132	165	-	-	-	-	4,297	4,214
232	345	345 Accessory Electric Equipment	3,621	329	(44)	-	-	-	3,906	3,751
233	346	346 Misc. Power Plant Equipment	1,238	108	(29)	(1)	-	(1)	1,315	1,264
234		TOTAL PLANT RESERVE INTERCESSION CITY P 1-6	34,313	2,297	(119)	(1)	-	(1)	36,489	35,373
235										

SCHEDULE B-9

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236	INTERCESSION CITY (NEW) P7-10										
237	341	341 Structures and Improvements	7,359	182	-	-	-	-	7,541	7,450	
238	342	342 Fuel Holders, Products, and Accessories	5,387	197	(6)	-	-	-	5,578	5,485	
239	343	343 Prime Movers	43,718	2,349	(3,908)	(190)	-	-	41,969	43,647	
240	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	70	197	-	-	-	-	266	154	
241	344	344 Generators	12,503	412	(476)	-	-	-	12,438	12,488	
242	345	345 Accessory Electric Equipment	4,070	245	(628)	-	-	-	3,687	4,113	
243	346	346 Misc. Power Plant Equipment	507	50	(11)	-	-	-	546	521	
244	346.2	346.2 Misc. Power Plant Equipment (5 Year)	45	-	-	-	-	-	45	45	
245	TOTAL PLANT RESERVE INTERCESSION CITY P 7-10		73,659	3,632	(5,029)	(190)	-	-	72,070	73,903	
246	INTERCESSION CITY P11										
247	INTERCESSION CITY P11										
248	341	341 Structures and Improvements	1,645	20	-	-	-	-	1,665	1,655	
249	342	342 Fuel Holders, Products, and Accessories	1,420	21	-	-	-	-	1,441	1,431	
250	343	343 Prime Movers	20,062	359	-	-	-	-	20,421	20,242	
251	344	344 Generators	3,548	48	-	-	-	-	3,596	3,572	
252	345	345 Accessory Electric Equipment	3,696	76	(99)	-	-	-	3,673	3,726	
253	346	346 Misc. Power Plant Equipment	170	6	-	-	-	-	176	173	
254	TOTAL PLANT RESERVE INTERCESSION CITY P 11		30,541	530	(99)	-	-	-	30,973	30,799	
255	INTERCESSION CITY P12-14										
256	INTERCESSION CITY P12-14										
257	341	341 Structures and Improvements	714	35	-	-	-	-	749	732	
258	342	342 Fuel Holders, Products, and Accessories	558	220	(25)	(1)	-	-	752	644	
259	343	343 Prime Movers	29,691	1,486	(5,284)	(28)	-	-	25,865	29,759	
260	344	344 Generators	10,699	259	-	-	-	-	10,958	10,828	
261	345	345 Accessory Electric Equipment	4,430	174	(9)	-	(3)	-	4,592	4,507	
262	346	346 Misc. Power Plant Equipment	102	6	-	-	-	-	108	105	
263	TOTAL PLANT RESERVE INTERCESSION CITY P 12-14		46,194	2,180	(5,318)	(29)	(3)	-	43,024	46,575	
264	OSPREY CC										
265	OSPREY CC										
266	341	341 Structures and Improvements	41,390	1,528	(123)	(17)	-	-	42,778	42,098	
267	342	342 Fuel Holders, Products, and Accessories	8,020	313	(3)	-	-	-	8,330	8,175	
268	343	343 Prime Movers	84,620	5,225	(2,694)	(131)	38	-	87,058	85,950	
269	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	12,531	4,023	(26,110)	-	-	-	(9,556)	3,085	
270	344	344 Generators	15,984	768	(268)	-	-	-	16,484	16,250	
271	345	345 Accessory Electric Equipment	24,094	829	(343)	(313)	-	-	24,267	24,237	
272	346	346 Misc. Power Plant Equipment	4,392	261	(44)	(2)	-	-	4,607	4,489	
273	TOTAL PLANT RESERVE OSPREY CC		191,031	12,947	(29,585)	(463)	38	-	173,968	184,283	
274	RIO PINAR										
275	RIO PINAR										
276	341	341 Structures and Improvements	28	-	-	-	-	-	28	28	
277	342	342 Fuel Holders, Products, and Accessories	11	-	-	-	-	-	11	11	
278	343	343 Prime Movers	13	-	-	-	-	-	13	13	
279	344	344 Generators	2	-	-	-	-	-	2	2	
280	345	345 Accessory Electric Equipment	(21)	-	-	-	-	-	(21)	(21)	
281	346	346 Misc. Power Plant Equipment	366	-	-	-	-	-	366	366	
282	TOTAL PLANT RESERVE RIO PINAR		399	-	-	-	-	-	399	400	

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
283										
284		SUWANNEE RIVER PEAKERS								
285	341	341 Structures and Improvements	2,726	152	-	-	-	-	2,878	2,803
286	342	342 Fuel Holders, Products, and Accessories	4,906	246	(6)	(32)	-	-	5,114	5,006
287	343	343 Prime Movers	16,957	1,205	-	(3)	-	-	18,159	17,558
288	344	344 Generators	4,527	309	-	-	-	-	4,836	4,681
289	345	345 Accessory Electric Equipment	1,768	223	-	-	-	-	1,991	1,880
290	346	346 Misc. Power Plant Equipment	432	73	-	-	-	-	505	468
291		TOTAL PLANT RESERVE SUWANNEE	31,316	2,208	(6)	(35)	-	-	33,483	32,396
292										
293	346	SYSTEM ASSETS 346.0	374	95	-	-	-	-	469	422
294	346.2	SYSTEM ASSETS 346.2 (5 YEAR)	32	-	-	-	-	-	32	32
295		TOTAL PLANT RESERVE SYSTEM	406	95	-	-	-	-	501	454
296										
297		TIGER BAY								
298	341	341 Structures and Improvements	7,489	382	(78)	-	-	-	7,793	7,667
299	342	342 Fuel Holders, Products, and Accessories	738	535	(31)	-	-	-	1,242	979
300	343	343 Prime Movers	899	1,995	(261)	(266)	-	-	2,367	1,708
301	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	2,514	3,001	-	-	-	-	5,515	4,015
302	344	344 Generators	2,023	823	-	-	-	-	2,846	2,434
303	345	345 Accessory Electric Equipment	1,969	721	(4)	-	-	-	2,686	2,329
304	346	346 Misc. Power Plant Equipment	1,012	81	-	-	-	-	1,093	1,052
305	346.2	346.2 Misc. Power Plant Equipment (5 Year)	2	-	-	-	-	-	2	2
306		TOTAL PLANT RESERVE TIGER BAY	16,646	7,538	(374)	(266)	-	-	23,544	20,186
307										
308		TURNER								
309	341	341 Structures and Improvements	-	-	-	-	-	-	-	-
310	342	342 Fuel Holders, Products, and Accessories	(282)	-	-	-	-	-	(282)	(282)
311	343	343 Prime Movers	1,588	-	-	-	-	-	1,588	1,588
312	343.1	343.1 PRIME MOVERS - ROTABLE PARTS	(4,834)	-	-	-	-	-	(4,834)	(4,834)
313	344	344 Generators	(1,597)	-	-	-	-	-	(1,597)	(1,597)
314	345	345 Accessory Electric Equipment	(2)	-	-	-	-	-	(2)	(2)
315	346	346 Misc. Power Plant Equipment	(9)	-	-	-	-	-	(9)	(9)
316		TOTAL PLANT RESERVE TURNER	(5,136)	-	-	-	-	-	(5,136)	(5,135)
317										
318		UNIVERSITY OF FLORIDA								
319		341-346 Other Utility Amort	2,511	20	-	-	-	-	2,531	2,527
320	341	341 Structures and Improvements	5,549	394	(10)	(24)	-	-	5,909	5,724
321	342	342 Fuel Holders, Products, and Accessories	4,158	648	(41)	-	-	-	4,765	4,447
322	343	343 Prime Movers	4,303	7,257	(2,151)	-	-	-	9,409	7,604
323	344	344 Generators	1,610	336	-	-	-	-	1,946	1,778
324	345	345 Accessory Electric Equipment	3,058	395	-	-	-	-	3,453	3,256
325	346	346 Misc. Power Plant Equipment	833	124	-	(1)	-	-	956	895
326	346.2	346.2 Misc. Power Plant Equipment (5 Year)	37	-	-	-	-	-	37	37
327		TOTAL PLANT RESERVE UNIVERSITY OF FLORIDA	22,059	9,174	(2,202)	(25)	-	-	29,006	26,268
328										
329		BAY RANCH-SOLAR								

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Florida Public Service Commission
 Duke Energy Florida
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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
330	341	341 STRUCTURES AND IMPROVEMENTS	-	217	-	-	-	-	217	75
331	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	1,780	-	-	-	-	1,780	614
332	345	345 ACCESSORY ELECTRIC EQUIPMENT	-	192	-	-	-	-	192	66
333	347	347 SOLAR ASSET RETIREMENT COSTS	-	6	-	-	-	-	6	0
334		TOTAL PLANT RESERVE BAY RANCH-SOLAR	-	2,195	-	-	-	-	2,195	756
335										
336		BAY TRAIL-SOLAR								
337	341	341 STRUCTURES AND IMPROVEMENTS	175	436	-	-	-	-	611	393
338	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	904	2,258	-	-	-	-	3,162	2,032
339	345	345 ACCESSORY ELECTRIC EQUIPMENT	361	925	-	-	-	-	1,286	819
340	347	347 SOLAR ASSET RETIREMENT COSTS	8	98	-	-	-	-	106	57
341		TOTAL PLANT RESERVE BAY TRAIL-SOLAR	1,448	3,717	-	-	-	-	5,165	3,301
342										
343		CAP SAN BLAS-SOLAR								
344	347	347 SOLAR ASSET RETIREMENT COSTS	-	132	-	-	-	-	132	67
345		TOTAL PLANT RESERVE CAP SAN BLAS-SOLAR	-	132	-	-	-	-	132	67
346										
347		CHARLIE CREEK-SOLAR								
348	341	341 STRUCTURES AND IMPROVEMENTS	96	297	-	-	-	-	393	245
349	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	790	2,443	-	-	-	-	3,233	2,012
350	345	345 ACCESSORY ELECTRIC EQUIPMENT	145	447	-	-	-	-	592	368
351	347	347 SOLAR ASSET RETIREMENT COSTS	10	115	-	-	-	-	125	67
352		TOTAL PLANT RESERVE CHARLIE CREEK-SOLAR	1,041	3,302	-	-	-	-	4,343	2,693
353										
354		COLUMBIA-SOLAR								
355	341	341 Structures and Improvements	411	291	-	-	-	-	702	557
356	344	344 Solar Generators	8,086	2,930	-	-	-	-	11,016	9,550
357	345	345 Solar Accessory Elect Equip	819	306	-	-	-	-	1,125	970
358	346	346 Misc. Power Plant Equipment	1	-	-	-	-	-	1	1
359	347	347 Asset Retirement Costs	336	155	-	-	-	-	491	416
360		TOTAL PLANT RESERVE COLUMBIA-SOLAR	9,653	3,682	-	-	-	-	13,335	11,494
361										
362		DEBARY-SOLAR								
363	341	341 Structures and Improvements	404	81	-	-	-	-	485	444
364	344	344 Solar Generators	5,997	2,488	-	-	-	-	8,485	7,241
365	345	345 Solar Accessory Elect Equip	1,116	360	-	-	-	-	1,476	1,296
366		TOTAL PLANT RESERVE DEBARY-SOLAR	7,517	2,929	-	-	-	-	10,446	8,981
367										
368		DOLPHIN-SOLAR								
369	341	341 Structures and Improvements	-	-	-	-	-	-	-	0
370	344	344 Solar Generators	-	8	-	-	-	-	8	1
371	345	345 Solar Accessory Elect Equip	-	2	-	-	-	-	2	0
372		TOTAL PLANT RESERVE DOLPHIN-SOLAR	-	10	-	-	-	-	10	1
373										
374		DUETTE-SOLAR								
375	341	341 Structures and Improvements	500	231	-	-	-	-	731	616
376	344	344 Solar Generators	2,806	2,788	-	-	-	-	5,594	4,200

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
377	345	345 Solar Accessory Elect Equip	522	241	-	-	-	-	763	643
378		TOTAL PLANT RESERVE DUETTE-SOLAR	3,828	3,260	-	-	-	-	7,088	5,458
379										
380		FORT GREEN-SOLAR								
381	341	341 STRUCTURES AND IMPROVEMENTS	169	329	-	-	-	-	498	337
382	344	344 SOLAR GENERATORS	1,423	2,925	(486)	-	-	-	3,862	2,842
383	345	345 ACCESSORY ELECTRIC EQUIPMENT	148	291	-	-	-	-	439	296
384	347	347 SOLAR ASSET RETIREMENT COSTS	11	126	-	-	-	-	137	74
385		TOTAL PLANT RESERVE FORT GREEN-SOLAR	1,751	3,671	(486)	-	-	-	4,936	3,548
386										
387		HAMILTON SOLAR								
388	341	341 Structures and Improvements	348	81	-	-	-	-	429	389
389	344	344 Solar Generators	12,973	3,294	-	-	-	-	16,267	14,620
390	345	345 Accessory Electric Equipment	1,150	365	-	-	-	-	1,515	1,332
391	346	346 Misc. Power Plant Equipment	100	1	(12)	-	-	-	89	99
392	347	347 Asset Retirement Costs	703	172	-	-	-	-	875	790
393		TOTAL PLANT RESERVE HAMILTON	15,274	3,913	(12)	-	-	-	19,175	17,229
394										
395		HARDEETOWN-SOLAR								
396	341	341 Structures and Improvements	-	237	-	-	-	-	237	81
397	344	344 Solar Generators	-	1,946	-	-	-	-	1,946	669
398	345	345 Solar Accessory Elect Equip	-	210	-	-	-	-	210	72
399	347	347 SOLAR ASSET RETIREMENT COSTS	-	6	-	-	-	-	6	0
400		TOTAL PLANT RESERVE HARDEETOWN-SOLAR	-	2,399	-	-	-	-	2,399	823
401										
402		HIGH SPRINGS-SOLAR								
403	341	341 Structures and Improvements	-	234	-	-	-	-	234	82
404	344	344 Solar Generators	-	1,662	-	-	-	-	1,662	572
405	345	345 Solar Accessory Elect Equip	-	212	-	-	-	-	212	73
406	347	347 SOLAR ASSET RETIREMENT COSTS	-	14	-	-	-	-	14	1
407		TOTAL PLANT RESERVE HIGH SPRINGS-SOLAR	-	2,122	-	-	-	-	2,122	728
408										
409		HILDRETH-SOLAR								
410	341	341 Structures and Improvements	-	240	-	-	-	-	240	82
411	344	344 Solar Generators	-	1,947	-	-	-	-	1,947	672
412	345	345 Solar Accessory Elect Equip	-	215	-	-	-	-	215	73
413	347	347 SOLAR ASSET RETIREMENT COSTS	-	12	-	-	-	-	12	1
414		TOTAL PLANT RESERVE HILDRETH-SOLAR	-	2,414	-	-	-	-	2,414	828
415										
416										
417		JOHN HOPKINS-SOLAR								
418	341	341 Structures and Improvements	-	-	-	-	-	-	-	0
419	344	344 Solar Generators	-	9	-	-	-	-	9	1
420	345	345 Solar Accessory Elect Equip	-	2	-	-	-	-	2	0
421		TOTAL PLANT RESERVE JOHN HOPKINS-SOLAR	-	11	-	-	-	-	11	1
422										
423		LAKE PLACID-SOLAR								

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424	341	341 Structures and Improvements	253	89	-	-	-	-	341	297
425	344	344 Solar Generators	4,635	1,531	-	-	-	-	6,166	5,400
426	345	345 Solar Accessory Elect Equip	1,033	393	-	-	-	-	1,426	1,230
427	347	347 Asset Retirement Costs	225	297	-	-	-	-	522	373
428		TOTAL PLANT RESERVE LAKE PLACID-SOLAR	6,146	2,310	-	-	-	-	8,455	7,301
429										
430		MICANOPY SOLAR								
431	347	347 SOLAR ASSET RETIREMENT COSTS	-	119	-	-	-	-	119	60
432		TOTAL PLANT RESERVE MICANOPY SOLAR	-	119	-	-	-	-	119	60
433										
434		OSCEOLA-SOLAR								
435	341	341 Structures and Improvements	(332)	18	-	-	-	-	(314)	(324)
436	344	344 Solar Generators	1,449	214	-	-	-	-	1,663	1,556
437	345	345 Solar Accessory Elect Equip	166	37	-	-	-	-	203	185
438	346	346 Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
439		TOTAL PLANT RESERVE OSCEOLA-SOLAR	1,283	269	-	-	-	-	1,552	1,417
440										
441		PERRY-SOLAR								
442	341	341 Structures and Improvements	36	13	-	-	-	-	49	43
443	344	344 Solar Generators	1,920	311	-	-	-	-	2,231	2,075
444	345	345 Solar Accessory Elect Equip	220	50	-	-	-	-	270	245
445	346	346 Misc. Power Plant Equipment	2	1	-	-	-	-	3	3
446		TOTAL PLANT RESERVE PERRY-SOLAR	2,178	375	-	-	-	-	2,553	2,366
447										
448		SANDY CREEK-SOLAR								
449	341	341 STRUCTURES AND IMPROVEMENTS	146	259	-	-	-	-	405	282
450	344	344 SOLAR GENERATORS	1,228	2,242	(7)	-	-	-	3,463	2,394
451	345	345 SOLAR ACCESSORY ELECT EQUIP	128	513	-	-	-	-	641	335
452	346	346 SOLAR MISC. POWER PLANT EQUIP	9	112	-	-	-	-	121	65
453		TOTAL PLANT RESERVE SANDY CREEK-SOLAR	1,511	3,126	(7)	-	-	-	4,630	3,077
454										
455		SANTA FE-SOLAR								
456	341	341 Structures and Improvements	786	340	-	-	-	-	1,126	955
457	344	344 Solar Generators	4,603	2,815	-	-	-	-	7,419	6,011
458	345	345 Solar Accessory Elect Equip	689	295	-	-	-	-	984	837
459	346	346 Misc. Power Plant Equipment	-	-	-	-	-	-	-	0
460		TOTAL PLANT RESERVE SANTA FE-SOLAR	6,078	3,450	-	-	-	-	9,529	7,802
461										
462		ST. PETE PIER-SOLAR								
463	344	344 Solar Generators	145	49	-	-	-	-	194	170
464	345	345 Solar Accessory Elect Equip	9	3	-	-	-	-	13	11
465		TOTAL PLANT RESERVE ST PETE PIER -SOLAR	154	52	-	-	-	-	207	181
466										
467		SUWANNEE SOLAR								
468	341	341 Structures and Improvements	10	2	-	-	-	-	12	11
469	344	344 Solar Generators	2,528	478	-	-	-	-	3,006	2,767
470	345	345 Solar Accessory Elect Equip	286	86	-	-	-	-	372	329

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471	TOTAL PLANT RESERVE SUWANNEE-SOLAR	2,824	566	-	-	-	-	3,390	3,107
472									
473	TRENTON-SOLAR								
474	341 341 Structures and Improvements	608	212	-	-	-	-	820	714
475	344 344 Solar Generators	7,999	2,562	(8)	-	-	-	10,553	9,279
476	345 345 Solar Accessory Elect Equip	1,106	539	(5)	-	-	-	1,640	1,373
477	346 346 Misc. Power Plant Equipment	1	3	-	-	-	-	4	2
478	347 347 Asset Retirement Costs	383	136	-	-	-	-	519	447
479	TOTAL PLANT RESERVE TRENTON-SOLAR	10,097	3,452	(13)	-	-	-	13,536	11,815
480									
481	TWIN RIVERS-SOLAR								
482	341 341 Structures and Improvements	594	243	-	-	-	-	838	716
483	344 344 Solar Generators	2,570	2,257	-	-	-	-	4,828	3,699
484	345 345 Solar Accessory Elect Equip	1,553	636	-	-	-	-	2,189	1,871
485	347 347 Asset Retirement Costs	241	222	-	-	-	-	463	352
486	TOTAL PLANT RESERVE TWIN RIVERS-SOLAR	4,958	3,358	-	-	-	-	8,318	6,638
487									
488	348 348 ENERGY STORAGE EQUIPMENT	1,484	1,658	-	-	-	-	3,180	2,314
489	363 363 ENERGY STORAGE EQUIPMENT	-	39	-	-	-	-	39	3
490									
491	FINAL DISMANTLEMENT - OTHER PROD. PLANT RESERVE								
492	341 ARCHER	728	713	-	-	-	-	1,441	1,085
493	341 AVON PARK	386	77	-	-	-	-	463	425
494	341 BARTOW CC	1,373	1,331	-	-	-	-	2,704	2,039
495	341 BARTOW CT	559	135	-	-	-	-	695	627
496	341 BAYBORO PEAK	1,437	117	-	-	-	-	1,555	1,496
497	341 CHARLIE CREEK	728	713	-	-	-	-	1,441	1,085
498	341 CITRUS CC	1,257	1,128	-	-	-	-	2,385	1,821
499	341 COLUMBIA	1,155	760	-	-	-	-	1,915	1,535
500	341 DEBARY (NEW)	9,352	289	-	-	-	-	9,641	9,496
501	341 DEBARY	743	457	-	-	-	-	1,200	972
502	341 DEBARY(OLD)	1,082	382	-	-	-	-	1,464	1,273
503	341 DUETTE	728	713	-	-	-	-	1,441	1,085
504	341 HAMILTON SOLAR	1,383	747	-	-	-	-	2,130	1,756
505	341 HIGGINS PEAK	(1,196)	376	-	-	-	-	(820)	(1,008)
506	341 HINES UNIT 1	715	286	-	-	-	-	1,000	857
507	341 HINES UNIT 2	512	223	-	-	-	-	735	623
508	341 HINES UNIT 3	469	229	-	-	-	-	698	583
509	341 HINES UNIT 4	1,609	1,175	-	-	-	-	2,785	2,197
510	341 INTERCESSION CITY SIEMENS 11	248	18	-	-	-	-	266	257
511	341 INTERCESSION CITY 1-6	4,379	408	-	-	-	-	4,787	4,583
512	341 INTERCESSION CITY 7-10 (NEW)	1,009	25	-	-	-	-	1,034	1,021
513	341 INTERCESSION CITY P12-14	639	59	-	-	-	-	698	668
514	341 LAKE PLACID-SOLAR	858	618	-	-	-	-	1,476	1,167
515	341 Osceola	30	27	-	-	-	-	57	43
516	341 Perry	38	35	-	-	-	-	72	55
517	341 SANTA FE	905	729	-	-	-	-	1,634	1,270

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Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average
518	341 SUWANNEE		648	276	-	-	-	-	924	786
519	341 TIGER BAY		772	498	-	-	-	-	1,270	1,021
520	341 TRENTON		1,220	762	-	-	-	-	1,982	1,601
521	341 TURNER		2	-	-	-	-	-	2	2
522	341 TWIN RIVERS		888	729	-	-	-	-	1,617	1,253
523	341 UNIVERSITY OF FLORIDA		591	285	-	-	-	-	876	733
524	TOTAL FINAL DISMNTLMNT OTHER PROD. PLANT RESERVE		35,247	14,320	-	-	-	-	49,568	42,407
525										
526	OTHER PRODUCTION RETIREMENT WORK IN-PROCESS		90,916	-	-	(32,077)	(42,642)	-	16,197	
527										
528										
529										
530	TOTAL OTHER PRODUCTION PLANT RESERVE		1,412,577	280,219	(50,937)	(38,870)	6,273	(1)	1,609,312	1,522,943
531										
532	TRANSMISSION PLANT RESERVE									
533	350.1 350.1 TRANSMISSION EASEMENTS		25,507	1,201	(7)	(7)	15	(7)	26,702	26,097
534	352 352 STRUCTURES		13,094	1,479	(692)	(53)	-	-	13,829	13,361
535	353.1 353.1 STATION EQUIPMENT		160,899	35,530	(20,921)	(1,055)	-	(46)	174,407	157,067
536	353.2 353.2 ENERGY CONTROL CENTER		36,559	642	235	-	-	-	37,436	37,033
537	354 354 TOWERS AND FIXTURES		65,683	1,080	(221)	-	-	-	66,542	66,118
538	355 355 POLES AND FIXTURES		406,134	62,802	(13,265)	(6,724)	-	(46)	448,901	428,845
539	356 356 OVERHEAD CONDUCTOR		157,857	18,767	(13,435)	(7,381)	-	-	155,808	154,060
540	357 357 UNDERGROUND CONDUIT		10,082	487	(99)	(4)	-	-	10,466	10,314
541	358 358 UNDERGROUND CONDUCTOR		27,867	1,759	(66)	-	-	-	29,560	28,690
542	359 359 MISCELLANEOUS PLANT EQUIP.		3,171	464	-	-	-	-	3,635	3,403
543	TRANSMISSION RETIREMENT WORK IN-PROCESS		(77,842)	-	-	(13,508)	4	-	(91,346)	(80,749)
544	TOTAL TRANSMISSION PLANT RESERVE		829,011	124,211	(48,471)	(28,732)	19	(99)	875,940	844,238
545										
546	DISTRIBUTION PLANT RESERVE									
547	360.1 360.1 DISTRIBUTION EASEMENTS		4,178	985	-	-	-	-	5,163	4,666
548	361 361 STRUCTURES		6,673	484	5,608	(20)	-	-	12,745	11,550
549	362 362 STATION EQUIPMENT		134,265	26,464	657	(3,864)	-	157	157,679	146,359
550	364 364 POLES AND FIXTURES		494,353	37,841	366	(15,094)	-	-	517,466	508,044
551	365 365 OVERHEAD CONDUCTOR		250,925	37,265	6,078	(20,103)	-	-	274,165	273,379
552	366 366 UNDERGROUND CONDUIT		86,478	8,380	(3,287)	(145)	(30)	-	91,396	88,581
553	367 367 UNDERGROUND CONDUCTOR		367,907	42,614	(476)	(1,605)	(93)	-	408,347	390,056
554	368 368 LINE TRANSFORMER		323,775	31,301	(14,344)	(896)	-	-	339,836	332,315
555	369.1 369.1 OVERHEAD SERVICES		206,182	10,799	290	(37)	-	-	217,234	211,927
556	369.2 369.2 UNDERGROUND SERVICES		1,913	6,359	(4,041)	(349)	-	-	3,882	1,499
557	370 370 METERS		28,203	1,568	(353)	(7)	-	159	29,570	28,788
558	370.2 370.2 AMI METERS		69,524	21,983	(25,567)	(863)	1,368	-	66,445	73,006
559	370.7 370.7 EV CHARGER METER		-	153	-	-	-	-	153	63
560	371 371 INSTALL ON CUST. PREM.		3,619	538	-	-	-	-	4,157	3,884
561	373 373 STREET LIGHTING		200,966	28,160	(25,825)	(3,781)	-	-	199,520	200,727
562	DISTRIBUTION RETIREMENT WORK IN-PROCESS		(130,936)	-	-	(83,468)	7,086	-	(207,318)	(165,113)
563	TOTAL DISTRIBUTION PLANT RESERVE		2,048,025	254,894	(60,894)	(130,232)	8,331	316	2,120,441	2,953,970
564										

SCHEDULE B-9

Depreciation Reserve Balances By Account and Sub-Account

Florida Public Service Commission
 Duke Energy Florida
 Docket No.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

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Line Number	(1) Account/ Sub-Account Title	(2) Plant Account	(3) Accumulated Depreciation 12/31/2022	(4) Total Depreciation Accrued	(5) Retirements	(6) Removal Costs	(7) Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation 12/31/2023	(10) 13 Month Average	
565	ENERGY CONSERVATION EQUIPMENT (111)										
566	398.1	398.1 MISCELLANEOUS	155	290	-	-	-	-	445	300	
567											
568	GENERAL PLANT RESERVE										
569	390	390 STRUCTURES	85,315	8,956	(12,718)	(832)	8,686	(2,426)	86,981	87,756	
570	391	391 OFFICE FURNITURE AND EQUIPMENT	30,921	13,986	(5,757)	(1)	14	59	39,222	35,595	
571	393	393 STORES EQUIPMENT	1,381	542	(52)	-	-	-	1,871	1,632	
572	394	394 TOOLS, SHOP & GARAGE EQUIP.	43,003	14,623	(3,970)	-	25	33	53,714	48,806	
573	395	395 LABORATORY EQUIPMENT	(1,100)	72	-	-	-	-	(1,028)	(1,063)	
574	396	396 POWER OPERATED EQUIPMENT	8,089	2,289	(452)	-	128	-	10,054	9,209	
575	397	397 COMMUNICATIONS EQUIPMENT	38,006	25,234	(5,700)	(852)	(2)	-	56,687	47,152	
576	398.2	398.2 MISCELLANEOUS EQUIPMENT	3,151	1,302	(96)	(263)	-	-	4,094	3,657	
577	399.1	399.1 GENERAL PLT ARO	1,418	(1)	-	-	-	-	1,417	1,436	
578		GENERAL FUNCTION RETIREMENT WORK IN PROCESS	1,728	-	-	2,235	53	-	345	2,247	
579		TOTAL GENERAL PLANT RESERVE	211,912	67,003	(28,745)	287	8,904	(2,334)	253,359	236,429	
580											
581	TRANSPORTATION EQUIPMENT PLANT RESERVE										
582	392.1	392.1 PASSENGER CARS	646	70	-	-	-	-	716	681	
583	392.2	392.2 LIGHT TRUCKS	3,619	(942)	-	-	-	-	2,677	3,148	
584	392.3	392.3 HEAVY TRUCKS	2,593	728	(33)	-	-	33	3,321	2,957	
585	392.4	392.4 SPECIAL EQUIPMENT	(1,862)	2,436	(285)	-	55	-	344	(662)	
586	392.5	392.5 TRAILERS	545	1,072	(303)	-	92	-	1,407	1,060	
587	392.7	392.7 AIRCRAFT (NEW)	(3)	-	-	-	-	-	(3)	(3)	
588		TOTAL TRANSPORTATION EQUIPMENT PLANT RESERVE	5,538	3,364	(621)	-	147	33	8,462	7,182	
589											
590		TOTAL GENERAL PLANT RESERVE	217,605	70,657	(29,366)	287	9,051	(2,301)	262,266	14,365	
591											
592											
593		TOTAL ELECTRIC PLANT RESERVE	6,121,522	906,918	(192,174)	(218,834)	27,192	(3,189)	6,637,822	6,413,763	
594											
595											
596											
597	INTANGIBLE PLANT RESERVE (111)										
598	302	302 INTANGIBLE PLANT	5,131	282	-	-	-	-	5,413	5,272	
599	303	303.03 INTANGIBLE PLANT - 3 YEAR	2,820	2,399	-	-	-	-	5,219	3,967	
600	303	303 INTANGIBLE PLANT - 5 YEAR	168,685	26,256	(15,886)	-	266	(266)	179,056	177,657	
601	303.1	303.1 INTANGIBLE PLANT - 10 YEAR	28,006	6,378	-	-	-	-	34,384	30,840	
602	303.1	303.15 INTANGIBLE PLANT - 15 YEAR	6,280	6,015	-	-	-	-	12,295	9,288	
603		TOTAL INTANGIBLE PLANT RESERVE	210,922	41,330	(15,886)	-	266	(266)	236,367	227,023	
604											
605		0115000 - Acc Prov Plt Acquis Adj	7,252	880	-	-	-	-	8,132	7,692	
606											
607		TOTAL PLANT RESERVE (108, 111, 115, 119)	6,339,696	949,128	(208,060)	(218,834)	27,458	(3,455)	6,882,321	6,648,478	

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Duke Energy Florida

X Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

DOCKET No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns for Line No., Plant/Account Number, Account Description, and monthly reserves from 12/2026 to 13 Month Average. Rows include categories like FUEL HOLDERS, STRUCTURES AND IMPROVEMENTS, BOILER PLANT EQUIPMENT, and TURBOGENERATOR UNITS.

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
X Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

Duke Energy Florida

DOCKET No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with 17 columns: Line No., (1) Plant/Account Number, (2) Account Description, (3) 12/2026, (4) 01/2027, (5) 02/2027, (6) 03/2027, (7) 04/2027, (8) 05/2027, (9) 06/2027, (10) 07/2027, (11) 08/2027, (12) 09/2027, (13) 10/2027, (14) 11/2027, (15) 12/2027, (16) 13 Month Average. Rows include various plant types like Intercession City U11, U12, U13, U14, U15, U16, U17, U18, U19, U20, U21, U22, U23, U24, U25, U26, U27, U28, U29, U30, U31, U32, U33, U34, U35, U36, U37, U38, U39, U40, U41, U42, U43, U44, U45, U46, U47, U48, U49, U50, U51, U52, U53, U54, U55, U56, U57, U58, U59, U60, U61, U62, U63, U64, U65, U66, U67, U68, U69, U70, U71, U72, U73, U74.

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Duke Energy Florida

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			12/2026	01/2027	02/2027	03/2027	04/2027	05/2027	06/2027	07/2027	08/2027	09/2027	10/2027	11/2027	12/2027	13 Month Average
440	General 391	OFFICE FURNITURE AND EQUIPMENT	55,312	55,704	56,074	56,444	56,813	57,182	57,551	57,912	58,270	58,628	58,986	59,343	59,699	57,532
441	General 392.1	PASSENGER CARS	2,287	2,237	2,186	2,136	2,084	2,033	1,981	1,928	1,876	1,823	1,769	1,716	1,662	1,978
442	General 392.3	HEAVY TRUCKS	2,907	2,921	2,935	2,949	2,964	2,978	2,993	3,008	3,023	3,039	3,055	3,071	3,087	2,995
443	General 392.4	SPECIAL TRUCKS	(656)	(605)	(553)	(500)	(446)	(391)	(336)	(279)	(222)	(163)	(104)	(44)	18	(329)
444	General 392.5	TRAILERS	393	400	407	415	423	431	439	448	457	467	476	487	497	442
445	General 392.7	AIRCRAFT	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
446	General 393	STORES EQUIPMENT	4,910	4,988	5,067	5,148	5,230	5,314	5,399	5,486	5,574	5,664	5,755	5,848	5,942	5,410
447	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	98,825	99,414	100,007	100,606	101,209	101,815	102,424	103,038	103,657	104,281	104,910	105,544	106,183	101,495
448	General 395	LABORATORY EQUIPMENT	(811)	(805)	(798)	(792)	(786)	(780)	(774)	(768)	(762)	(756)	(750)	(744)	(738)	(774)
449	General 396	POWER OPERATED EQUIPMENT	18,466	18,706	18,946	19,188	19,430	19,673	19,917	20,161	20,407	20,653	20,900	21,147	21,394	19,902
450	General 397	COMMUNICATION EQUIPMENT	82,191	82,961	83,725	84,483	85,235	85,980	86,720	87,453	88,180	88,900	89,615	90,323	91,025	86,676
451	General 398	MISCELLANEOUS EQUIPMENT	5,951	5,999	6,047	6,095	6,142	6,189	6,236	6,282	6,328	6,373	6,418	6,463	6,507	6,233
452	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	6,257	6,281	6,304	6,328	6,351	6,375	6,398	6,422	6,445	6,469	6,492	6,516	6,539	6,398
453	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	14,129	14,678	15,228	15,785	16,352	16,927	17,511	18,104	18,706	19,320	19,942	20,574	21,214	17,575
454	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	30,431	30,936	31,441	31,947	32,452	32,957	33,463	33,968	34,474	34,980	35,486	35,992	36,498	33,463
455	Intangible Plant 301-303 - Software	SOFTWARE	306,356	308,269	310,138	311,996	313,849	315,681	317,448	319,178	320,836	322,080	323,289	324,463	325,628	316,862
456	Total Plant Reserve General & Intangible		743,143	749,100	754,993	760,886	766,786	772,511	777,941	783,339	788,674	793,612	798,527	803,363	808,113	776,999
457																
458	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	0	0	0	701	1,429	2,182	2,962	3,769	4,601	5,460	6,345	7,256	2,670
459	Total Plant Reserve Energy Storage		0	0	0	0	701	1,429	2,182	2,962	3,769	4,601	5,460	6,345	7,256	2,670
460																
461	Production		4,511,915	4,551,710	4,591,284	4,629,962	4,668,537	4,708,213	4,748,445	4,789,468	4,830,401	4,871,563	4,912,805	4,953,907	4,995,644	4,751,066
462	Transmission		1,015,809	1,027,142	1,037,415	1,045,356	1,056,789	1,066,389	1,075,343	1,072,032	1,081,845	1,089,009	1,095,060	1,106,118	1,115,310	1,067,971
463	Distribution		2,327,973	2,348,095	2,368,057	2,384,866	2,404,233	2,423,578	2,431,543	2,451,516	2,471,696	2,488,388	2,509,128	2,530,619	2,540,872	2,436,967
464	General		743,143	749,100	754,993	760,886	766,786	772,511	777,941	783,339	788,674	793,612	798,527	803,363	808,113	776,999
465	Energy Storage		0	0	0	0	701	1,429	2,182	2,962	3,769	4,601	5,460	6,345	7,256	2,670
466	Total Plant Reserve Functionalized		8,598,841	8,676,048	8,751,749	8,821,070	8,897,046	8,972,120	9,035,454	9,099,317	9,176,386	9,247,173	9,320,980	9,400,352	9,467,196	9,035,672
467																
468	Capital Lease 108	CAPITAL LEASES	191,917	192,333	192,751	193,173	193,173	193,173	193,173	193,173	193,173	193,173	193,173	193,173	193,173	192,979
469	Operating Leases 108	OPERATING LEASES	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151
470	ARO 108	ARO	68,496	68,637	68,778	68,919	69,059	69,200	69,341	69,482	69,622	69,763	69,904	70,045	70,186	69,341
471	Contra OATT EPIS 108	CONTRA OATT EPIS	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)
472	Other 108	OTHER PLANT	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928
473	Total Plant Reserve Other		426,901	427,458	428,017	428,579	428,720	428,861	429,001	429,142	429,283	429,424	429,564	429,705	429,846	428,808
474																
475	Electric Plant Acquisition Adj 115	ACQUISITION ADJUSTMENT	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252
476																
477	Total Plant Reserve (108, 111, 115, 119)		9,025,741	9,103,505	9,179,766	9,249,649	9,325,766	9,400,981	9,464,456	9,528,459	9,605,669	9,676,596	9,750,544	9,830,057	9,897,042	9,464,479

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Duke Energy Florida

DOCKET No.: 20240025-EI

Type of Data Shown:
Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Plant/Account Number, Account Description, and 13 monthly columns (12/2025 to 12/2026) plus a 13 Month Average column. Rows include various solar plant reserves and production accounts.

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Duke Energy Florida

DOCKET No.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			12/2025	01/2026	02/2026	03/2026	04/2026	05/2026	06/2026	07/2026	08/2026	09/2026	10/2026	11/2026	12/2026	13 Month Average
440	General 391	OFFICE FURNITURE AND EQUIPMENT	50,776	51,156	51,536	51,915	52,294	52,673	53,051	53,429	53,806	54,183	54,560	54,936	55,312	53,048
441	General 392.1	PASSENGER CARS	2,863	2,817	2,770	2,724	2,677	2,629	2,581	2,533	2,485	2,436	2,387	2,337	2,287	2,579
442	General 392.3	HEAVY TRUCKS	2,761	2,772	2,783	2,794	2,806	2,818	2,830	2,842	2,855	2,868	2,881	2,894	2,907	2,832
443	General 392.4	SPECIAL TRUCKS	(1,197)	(1,157)	(1,116)	(1,075)	(1,032)	(988)	(943)	(898)	(851)	(804)	(756)	(706)	(656)	(937)
444	General 392.5	TRAILERS	339	342	345	348	352	356	360	365	370	375	381	387	393	362
445	General 392.7	AIRCRAFT	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
446	General 393	STORES EQUIPMENT	3,753	3,858	3,964	4,072	4,181	4,292	4,404	4,517	4,613	4,685	4,759	4,833	4,910	4,372
447	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	84,533	85,788	87,047	88,310	89,576	90,846	92,120	93,397	94,677	95,962	97,250	98,242	98,825	92,044
448	General 395	LABORATORY EQUIPMENT	(883)	(877)	(871)	(865)	(859)	(853)	(847)	(841)	(835)	(829)	(823)	(817)	(811)	(847)
449	General 396	POWER OPERATED EQUIPMENT	15,648	15,878	16,110	16,342	16,575	16,808	17,043	17,278	17,514	17,751	17,988	18,227	18,466	17,048
450	General 397	COMMUNICATION EQUIPMENT	72,466	73,311	74,149	74,982	75,808	76,627	77,441	78,248	79,049	79,844	80,632	81,415	82,191	77,397
451	General 398	MISCELLANEOUS EQUIPMENT	5,337	5,390	5,443	5,496	5,548	5,600	5,651	5,702	5,752	5,802	5,852	5,902	5,951	5,648
452	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	5,976	5,999	6,023	6,046	6,070	6,093	6,117	6,140	6,164	6,187	6,211	6,234	6,257	6,117
453	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	8,332	8,774	9,216	9,667	10,126	10,593	11,070	11,556	12,050	12,557	13,072	13,596	14,129	11,134
454	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	24,376	24,880	25,384	25,889	26,393	26,897	27,402	27,907	28,411	28,916	29,421	29,926	30,431	27,402
455	Intangible Plant 301-303 - Software	SOFTWARE	283,938	285,946	287,885	289,786	291,669	293,545	295,417	297,255	299,085	300,916	302,738	304,547	306,356	295,314
456	Total Plant Reserve General & Intangible		665,582	672,240	678,829	685,389	691,941	698,495	705,054	711,589	718,109	724,617	731,127	737,336	743,143	704,881
457																
458	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
459	Total Plant Reserve Energy Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0
460																
461	Production		4,097,863	4,136,872	4,175,664	4,213,558	4,251,380	4,290,299	4,329,681	4,366,725	4,406,283	4,446,090	4,485,948	4,525,618	4,511,915	4,325,992
462	Transmission		931,482	938,861	948,079	953,411	963,812	969,272	975,682	972,924	981,605	987,600	997,891	1,008,248	1,015,809	972,668
463	Distribution		2,163,768	2,181,722	2,199,562	2,213,928	2,231,151	2,248,354	2,255,552	2,273,385	2,291,414	2,306,275	2,324,846	2,344,174	2,327,973	2,258,623
464	General		665,582	672,240	678,829	685,389	691,941	698,495	705,054	711,589	718,109	724,617	731,127	737,336	743,143	704,881
465	Energy Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Total Plant Reserve Functionalized		7,858,695	7,929,694	8,002,134	8,066,287	8,138,285	8,206,420	8,265,970	8,324,623	8,397,411	8,464,582	8,539,811	8,615,376	8,598,841	8,262,164
467																
468	Capital Lease 108	CAPITAL LEASES	187,115	187,502	187,891	188,282	188,677	189,073	189,472	189,873	190,277	190,683	191,092	191,503	191,917	189,489
469	Operating Leases 108	OPERATING LEASES	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151
470	ARO 108	ARO	66,807	66,948	67,089	67,230	67,370	67,511	67,652	67,793	67,933	68,074	68,215	68,356	68,496	67,652
471	Contra OATT EPIS 108	CONTRA OATT EPIS	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)
472	Other 108	OTHER PLANT	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928
473	Total Plant Reserve Other		420,410	420,937	421,467	422,000	422,535	423,072	423,611	424,153	424,698	425,245	425,794	426,346	426,901	423,628
474																
475	Electric Plant Acquisition Adj 115	ACQUISITION ADJUSTMENT	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252
476																
477	Total Plant Reserve (108, 111, 115, 119)		8,279,105	8,350,632	8,423,601	8,488,287	8,560,819	8,629,492	8,689,581	8,748,776	8,822,109	8,889,827	8,965,606	9,041,722	9,025,741	8,685,792

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Duke Energy Florida

DOCKET No.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) 12/2024	(4) 01/2025	(5) 02/2025	(6) 03/2025	(7) 04/2025	(8) 05/2025	(9) 06/2025	(10) 07/2025	(11) 08/2025	(12) 09/2025	(13) 10/2025	(14) 11/2025	(15) 12/2025	(16) 13 Month Average
110	Anclote 312	BOILER PLANT EQUIPMENT	146,360	148,319	150,154	151,947	153,839	155,743	157,725	159,689	161,683	163,695	165,707	167,699	169,712	157,867
111	Anclote 314	TURBOGENERATOR UNITS	103,066	104,056	104,958	105,830	106,772	107,719	108,720	109,702	110,706	111,721	112,738	113,739	114,755	108,806
112	Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	26,532	26,692	26,830	26,961	27,108	27,256	27,417	27,573	27,733	27,897	28,060	28,220	28,383	27,436
113	Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	6,761	6,805	6,843	6,879	6,920	6,960	7,004	7,047	7,091	7,135	7,180	7,224	7,268	7,009
114	Anclote Total Plant Reserve		309,986	313,137	316,025	318,824	321,831	324,856	328,043	331,178	334,376	337,611	340,849	344,041	347,277	328,310
115																
116	Bartow-Anclote 311	STRUCTURES AND IMPROVEMENTS	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)
117	Bartow-Anclote 312	BOILER PLANT EQUIPMENT	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)
118	Bartow-Anclote 315	ACCESSORY ELECTRIC EQUIPMENT	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)
119	Bartow-Anclote 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
120	Bartow-Anclote Total Plant Reserve		(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)
121																
122	Suwannee 311	STRUCTURES AND IMPROVEMENTS	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)
123	Suwannee 312	BOILER PLANT EQUIPMENT	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)
124	Suwannee 314	TURBOGENERATOR UNITS	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)
125	Suwannee 315	ACCESSORY ELECTRIC EQUIPMENT	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)
126	Suwannee 316	MISCELLANEOUS POWER PLANT EQUIPMENT	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)
127	Suwannee Int Total Plant Reserve		(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)
128																
129	Tiger Bay 341	STRUCTURES AND IMPROVEMENTS	8,102	8,133	8,164	8,195	8,226	8,257	8,294	8,331	8,368	8,405	8,442	8,479	8,516	8,301
130	Tiger Bay 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,777	1,822	1,867	1,911	1,956	2,001	2,051	2,102	2,152	2,203	2,253	2,303	2,354	2,058
131	Tiger Bay 343	PRIME MOVERS - GENERAL	4,549	4,706	4,863	5,020	5,177	5,334	5,510	5,687	5,864	6,040	6,216	6,393	6,569	5,533
132	Tiger Bay 343.1	PRIME MOVERS - GENERAL	8,474	8,724	8,974	9,224	9,474	9,724	9,974	10,224	10,474	10,724	10,974	11,225	11,475	9,974
133	Tiger Bay 344	GENERATORS	3,625	3,694	3,763	3,833	3,902	3,971	4,049	4,127	4,205	4,283	4,361	4,439	4,517	4,059
134	Tiger Bay 345	ACCESSORY ELECTRIC EQUIPMENT	3,368	3,429	3,489	3,550	3,611	3,671	3,740	3,808	3,876	3,944	4,012	4,081	4,149	3,748
135	Tiger Bay 346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,143	1,149	1,155	1,161	1,166	1,172	1,179	1,186	1,193	1,199	1,206	1,213	1,220	1,180
136	Tiger Bay Total Plant Reserve		31,037	31,656	32,275	32,894	33,512	34,130	34,798	35,465	36,132	36,798	37,465	38,132	38,799	34,853
137																
138	Total Plant Reserve Production Intermediate		332,481	336,252	339,759	343,176	346,801	350,444	354,299	358,101	361,966	365,868	369,773	373,631	377,535	354,622
139																
140	Avon Park 341	STRUCTURES AND IMPROVEMENTS	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)
141	Avon Park 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	24	24	24	24	24	24	24	24	24	24	24	24	24	24
142	Avon Park 343	PRIME MOVERS - GENERAL	135	135	135	135	135	135	135	135	135	135	135	135	135	135
143	Avon Park 344	GENERATORS	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)
144	Avon Park 345	ACCESSORY ELECTRIC EQUIPMENT	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)
145	Avon Park 346	MISCELLANEOUS POWER PLANT EQUIPMENT	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)
146	Avon Park Total Plant Reserve		(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)
147																
148	Bartow CT U1&U3 341	STRUCTURES AND IMPROVEMENTS	1,375	1,390	1,406	1,421	1,436	1,451	1,466	1,481	1,496	1,511	1,527	1,542	1,557	1,466
149	Bartow CT U1&U3 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,598	2,612	2,627	2,642	2,656	2,671	2,686	2,700	2,715	2,730	2,744	2,759	2,774	2,686
150	Bartow CT U1&U3 343	PRIME MOVERS - GENERAL	5,823	5,885	5,946	6,008	6,070	6,132	6,193	6,255	6,317	6,379	6,441	6,504	6,566	6,194
151	Bartow CT U1&U3 344	GENERATORS	13	14	15	16	17	17	18	19	20	21	22	23	25	18
152	Bartow CT U1&U3 344 COR	GENERATORS	4,606	4,601	4,596	4,591	4,586	4,582	4,577	4,572	4,567	4,562	4,557	4,552	4,547	4,577
153	Bartow CT U1&U3 345	ACCESSORY ELECTRIC EQUIPMENT	2,066	2,085	2,104	2,123	2,143	2,162	2,181	2,200	2,219	2,238	2,257	2,277	2,296	2,181
154	Bartow CT U1&U3 346	MISCELLANEOUS POWER PLANT EQUIPMENT	79	80	81	83	84	85	87	88	89	91	92	93	95	87
155	Bartow CT U1&U3 Total Plant Reserve		16,560	16,668	16,776	16,884	16,992	17,100	17,208	17,315	17,423	17,531	17,641	17,751	17,861	17,208
156																
157	Bartow CT U2&U4 341	STRUCTURES AND IMPROVEMENTS	146	146	146	146	146	147	147	147	147	147	147	148	148	147
158	Bartow CT U2&U4 342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	150	150	150	150	150	150	150	150	150	150	151	151	151	150
159	Bartow CT U2&U4 343	PRIME MOVERS - GENERAL	6,375	6,488	6,600	6,713	6,826	6,938	7,051	7,164	7,276	7,389	7,502	7,614	7,727	7,051
160	Bartow CT U2&U4 344	GENERATORS	1,989	1,998	2,008	2,017	2,026	2,036	2,045	2,055	2,064	2,074	2,083	2,093	2,102	2,045
161	Bartow CT U2&U4 345	ACCESSORY ELECTRIC EQUIPMENT	175	175	176	177	178	179	180	180	181	182	183	184	184	180
162	Bartow CT U2&U4 346	MISCELLANEOUS POWER PLANT EQUIPMENT	265	287	308	330	352	374	396	418	440	462	484	506	528	396
163	Bartow CT U2&U4 Total Plant Reserve		9,099	9,244	9,389	9,534	9,679	9,824	9,969	10,114	10,259	10,404	10,549	10,694	10,839	9,969
164																

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Duke Energy Florida

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			12/2024	01/2025	02/2025	03/2025	04/2025	05/2025	06/2025	07/2025	08/2025	09/2025	10/2025	11/2025	12/2025	13 Month Average
275	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	565	572	579	585	592	599	606	612	619	626	633	639	646	606
276	Debary Solar 344	GENERATORS	10,967	11,174	11,381	11,588	11,795	12,003	12,210	12,417	12,624	12,831	13,038	13,245	13,452	12,210
277	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,836	1,866	1,896	1,926	1,956	1,986	2,016	2,046	2,076	2,106	2,136	2,166	2,196	2,016
278	Debary Solar Total Plant Reserve		13,368	13,612	13,856	14,099	14,343	14,587	14,831	15,075	15,319	15,562	15,806	16,050	16,294	14,831
279																
280	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	1,033	1,051	1,069	1,086	1,104	1,122	1,139	1,157	1,175	1,192	1,210	1,228	1,246	1,139
281	Trenton Solar 344	GENERATORS	13,126	13,340	13,554	13,768	13,981	14,195	14,409	14,622	14,836	15,050	15,263	15,477	15,691	14,409
282	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,184	2,229	2,274	2,319	2,364	2,409	2,454	2,499	2,544	2,589	2,634	2,679	2,723	2,454
283	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	6	6	6	6	6	6	7	7	7	7	7	8	7	
284	Trenton Solar Total Plant Reserve		16,349	16,626	16,902	17,179	17,455	17,732	18,008	18,285	18,561	18,838	19,114	19,391	19,667	18,008
285																
286	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	430	438	445	453	460	467	475	482	489	497	504	512	519	475
287	Lake Placid Solar 344	GENERATORS	7,700	7,828	7,956	8,084	8,211	8,339	8,467	8,595	8,722	8,850	8,978	9,106	9,233	8,467
288	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,821	1,854	1,886	1,919	1,952	1,985	2,018	2,051	2,083	2,116	2,149	2,182	2,215	2,018
289	Lake Placid Solar Total Plant Reserve		9,952	10,120	10,288	10,455	10,623	10,791	10,959	11,127	11,295	11,463	11,631	11,799	11,967	10,959
290																
291	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	689	714	739	764	788	813	838	863	887	912	937	961	986	838
292	Charlie Creek Solar 344	GENERATORS	5,665	5,868	6,071	6,275	6,478	6,681	6,884	7,087	7,290	7,493	7,696	7,899	8,103	6,884
293	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,121	1,165	1,209	1,254	1,288	1,332	1,376	1,421	1,465	1,509	1,554	1,598	1,642	1,379
294	Charlie Creek Solar Total Plant Reserve		7,475	7,747	8,020	8,292	8,554	8,826	9,098	9,370	9,642	9,914	10,187	10,459	10,731	9,101
295																
296	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	962	981	1,000	1,019	1,039	1,058	1,077	1,096	1,116	1,135	1,154	1,173	1,193	1,077
297	Duette Solar 344	GENERATORS	8,382	8,614	8,847	9,079	9,311	9,544	9,776	10,008	10,241	10,473	10,705	10,938	11,170	9,776
298	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,005	1,025	1,045	1,065	1,085	1,105	1,125	1,146	1,166	1,186	1,206	1,226	1,246	1,125
299	Duette Solar Total Plant Reserve		10,348	10,620	10,892	11,163	11,435	11,707	11,979	12,250	12,522	12,794	13,065	13,337	13,609	11,979
300																
301	Santa Fe Solar 340	OTHER PRODUCTION LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	1,455	1,483	1,511	1,539	1,567	1,594	1,622	1,650	1,678	1,706	1,734	1,762	1,790	1,622
303	Santa Fe Solar 344	GENERATORS	10,233	10,468	10,702	10,937	11,171	11,406	11,641	11,875	12,110	12,344	12,579	12,814	13,048	11,641
304	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,276	1,300	1,325	1,349	1,374	1,398	1,422	1,447	1,471	1,496	1,520	1,545	1,569	1,422
305	Santa Fe Solar Total Plant Reserve		12,964	13,251	13,538	13,825	14,112	14,398	14,685	14,972	15,259	15,546	15,833	16,120	16,407	14,685
306																
307	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	735	760	784	809	833	858	882	907	931	956	980	1,005	1,030	882
308	Sandy Creek Solar 344	GENERATORS	6,187	6,393	6,600	6,807	7,013	7,220	7,426	7,633	7,840	8,046	8,253	8,459	8,666	7,426
309	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	644	666	687	709	731	752	774	795	817	838	860	881	903	774
310	Sandy Creek Solar Total Plant Reserve		7,566	7,819	8,072	8,324	8,577	8,830	9,082	9,335	9,588	9,840	10,093	10,346	10,598	9,082
311																
312	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	1,081	1,101	1,121	1,142	1,162	1,182	1,203	1,223	1,243	1,263	1,284	1,304	1,324	1,203
313	Twin Rivers Solar 344	GENERATORS	7,085	7,273	7,461	7,649	7,837	8,025	8,213	8,401	8,590	8,778	8,966	9,154	9,342	8,213
314	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,824	2,877	2,930	2,983	3,036	3,089	3,142	3,195	3,248	3,301	3,354	3,407	3,460	3,142
315	Twin Rivers Solar Total Plant Reserve		10,990	11,251	11,513	11,774	12,035	12,297	12,558	12,819	13,081	13,342	13,603	13,865	14,126	12,558
316																
317	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(308)
318	Osceola Solar 344	GENERATORS	1,869	1,886	1,904	1,921	1,939	1,956	1,974	1,991	2,009	2,026	2,044	2,061	2,079	1,974
319	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	240	243	246	249	252	255	259	262	265	268	271	274	277	259
320	Osceola Solar Total Plant Reserve		1,801	1,822	1,843	1,863	1,884	1,904	1,925	1,945	1,966	1,987	2,007	2,028	2,048	1,925
321																
322	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	62	64	65	66	67	68	69	70	71	72	73	75	76	69
323	Perry Solar 344	GENERATORS	2,535	2,561	2,587	2,613	2,638	2,664	2,690	2,716	2,742	2,768	2,794	2,820	2,846	2,690
324	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	320	324	328	332	336	341	345	349	353	357	361	366	370	345
325	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3	3	4	4	4	4	4	4	4	4	4	4	4	4
326	Perry Solar Total Plant Reserve		2,920	2,951	2,983	3,014	3,045	3,076	3,108	3,139	3,170	3,202	3,233	3,264	3,295	3,108
327																
328	St Pete Pier Solar 344	GENERATORS	223	227	231	235	239	243	247	252	256	260	264	268	272	247
329	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	14	15	15	15	15	16	16	16	16	17	17	17	18	16

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Duke Energy Florida

Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023

DOCKET No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Table with columns: Line No., Plant/Account Number, Account Description, and years 12/2024 through 12/2025, plus 13 Month Average. Rows include Suwannee Steam FD, Tiger Bay FD, Trenton Solar FD, Turner FD, Twin Rivers Solar FD, UF FD, Fossil Dismantlement Total Plant Reserve, Land Rights 350, Transmission 350.1, Transmission 352, Transmission 353.0, Transmission 353.0 - COR, Transmission 353.1, Transmission 353.2, Transmission 353.2 Station Equipment, Transmission 354, Transmission 355, Transmission 356, Transmission 356.1, Transmission 357, Transmission 358, Transmission 359, Land Rights 360, Distribution 360, Distribution 361, Distribution 362, Distribution 363, Distribution 364, Distribution 365, Distribution 365.1, Distribution 366, Distribution 367, Distribution 368, Distribution 369.1, Distribution 369.2, Distribution 370, Distribution 370.0, Distribution 370.2, Distribution 370.7, Distribution 370.2 AMI, Distribution 370.7 DCF, Distribution 371, Distribution 371.7, Distribution 373, Land Rights 389, General 390.

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Duke Energy Florida

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) 12/2024	(4) 01/2025	(5) 02/2025	(6) 03/2025	(7) 04/2025	(8) 05/2025	(9) 06/2025	(10) 07/2025	(11) 08/2025	(12) 09/2025	(13) 10/2025	(14) 11/2025	(15) 12/2025	(16) 13 Month Average
440	General 391	OFFICE FURNITURE AND EQUIPMENT	43,988	44,593	45,194	45,789	46,378	46,960	47,536	48,108	48,674	49,235	49,791	50,339	50,776	47,489
441	General 392.1	PASSENGER CARS	3,386	3,345	3,303	3,260	3,218	3,175	3,131	3,087	3,043	2,999	2,954	2,908	2,863	3,129
442	General 392.3	HEAVY TRUCKS	2,648	2,656	2,665	2,673	2,682	2,691	2,700	2,710	2,719	2,729	2,740	2,750	2,761	2,702
443	General 392.4	SPECIAL TRUCKS	(1,600)	(1,572)	(1,543)	(1,513)	(1,482)	(1,449)	(1,416)	(1,382)	(1,347)	(1,311)	(1,274)	(1,236)	(1,197)	(1,409)
444	General 392.5	TRAILERS	335	334	332	331	331	330	330	331	332	333	335	337	339	333
445	General 392.7	AIRCRAFT	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
446	General 393	STORES EQUIPMENT	2,605	2,693	2,782	2,873	2,965	3,059	3,154	3,250	3,348	3,447	3,547	3,649	3,753	3,163
447	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	69,743	70,956	72,172	73,393	74,617	75,844	77,075	78,309	79,547	80,788	82,033	83,281	84,533	77,099
448	General 395	LABORATORY EQUIPMENT	(955)	(949)	(943)	(937)	(931)	(925)	(919)	(913)	(907)	(901)	(895)	(889)	(883)	(919)
449	General 396	POWER OPERATED EQUIPMENT	12,947	13,167	13,388	13,611	13,834	14,057	14,282	14,508	14,734	14,961	15,189	15,418	15,648	14,288
450	General 397	COMMUNICATION EQUIPMENT	61,842	62,761	63,675	64,582	65,483	66,378	67,266	68,149	69,025	69,894	70,758	71,615	72,466	67,223
451	General 398	MISCELLANEOUS EQUIPMENT	4,665	4,724	4,782	4,839	4,896	4,953	5,009	5,064	5,120	5,175	5,229	5,283	5,337	5,006
452	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	5,694	5,718	5,741	5,765	5,788	5,812	5,835	5,858	5,882	5,905	5,929	5,952	5,976	5,835
453	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	3,823	4,158	4,493	4,836	5,187	5,548	5,917	6,296	6,683	7,082	7,490	7,907	8,332	5,981
454	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	18,332	18,836	19,339	19,842	20,346	20,849	21,353	21,856	22,360	22,864	23,368	23,872	24,376	21,353
455	Intangible Plant 301-303 - Software	SOFTWARE	258,758	261,006	263,216	265,408	267,568	269,648	271,720	273,775	275,818	277,859	279,888	281,913	283,938	271,578
456	Total Plant Reserve General & Intangible		584,013	590,953	597,851	604,734	611,589	618,366	625,140	631,901	638,656	645,418	652,173	658,928	665,582	625,023
457																
458	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
459	Total Plant Reserve Energy Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0
460																
461	Production		3,702,739	3,739,066	3,775,178	3,810,398	3,846,062	3,882,880	3,920,312	3,955,387	3,992,548	3,989,312	4,026,786	4,064,028	4,097,863	3,907,889
462	Transmission		870,267	874,092	882,136	886,366	892,648	901,904	905,062	913,677	921,581	925,927	935,324	944,546	931,482	906,539
463	Distribution		2,133,332	2,147,342	2,161,249	2,171,176	2,184,442	2,197,690	2,200,419	2,214,306	2,228,380	2,224,147	2,238,845	2,254,298	2,163,768	2,193,800
464	General		584,013	590,953	597,851	604,734	611,589	618,366	625,140	631,901	638,656	645,418	652,173	658,928	665,582	625,023
465	Energy Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Total Plant Reserve Functionalized		7,290,350	7,351,453	7,416,413	7,472,673	7,534,742	7,600,841	7,650,932	7,715,272	7,781,165	7,784,803	7,853,129	7,921,800	7,858,695	7,633,251
467																
468	Capital Lease 108	CAPITAL LEASES	182,650	183,010	183,372	183,736	184,102	184,471	184,842	185,215	185,590	185,968	186,348	186,730	187,115	184,858
469	Operating Leases 108	OPERATING LEASES	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151
470	ARO 108	ARO	65,118	65,259	65,400	65,541	65,681	65,822	65,963	66,104	66,244	66,385	66,526	66,667	66,807	65,963
471	Contra OATT EPIS 108	CONTRA OATT EPIS	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)
472	Other 108	OTHER PLANT	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928
473	Total Plant Reserve Other		414,256	414,757	415,259	415,764	416,271	416,781	417,292	417,806	418,322	418,841	419,361	419,884	420,410	417,308
474																
475	Electric Plant Acquisition Adj 115	ACQUISITION ADJUSTMENT	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252
476																
477	Total Plant Reserve (108, 111, 115, 119)		7,704,606	7,766,209	7,831,672	7,888,437	7,951,014	8,017,621	8,068,224	8,133,078	8,199,487	8,203,644	8,272,490	8,341,684	8,279,105	8,050,559

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Duke Energy Florida

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) 12/2023	(4) 01/2024	(5) 02/2024	(6) 03/2024	(7) 04/2024	(8) 05/2024	(9) 06/2024	(10) 07/2024	(11) 08/2024	(12) 09/2024	(13) 10/2024	(14) 11/2024	(15) 12/2024	(16) 13 Month Average
275	Debary Solar 341	STRUCTURES AND IMPROVEMENTS	484	491	498	505	511	518	525	532	538	545	552	559	565	525
276	Debary Solar 344	GENERATORS	8,482	8,689	8,896	9,103	9,310	9,517	9,725	9,932	10,139	10,346	10,553	10,760	10,967	9,725
277	Debary Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,476	1,506	1,536	1,566	1,596	1,626	1,656	1,686	1,716	1,746	1,776	1,806	1,836	1,656
278	Debary Solar Total Plant Reserve		10,442	10,686	10,930	11,174	11,418	11,661	11,905	12,149	12,393	12,637	12,880	13,124	13,368	11,905
279																
280	Trenton Solar 341	STRUCTURES AND IMPROVEMENTS	821	838	856	874	891	909	927	945	962	980	998	1,015	1,033	927
281	Trenton Solar 344	GENERATORS	10,562	10,776	10,990	11,203	11,417	11,631	11,844	12,058	12,272	12,485	12,699	12,913	13,126	11,844
282	Trenton Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,645	1,690	1,735	1,780	1,825	1,870	1,915	1,960	2,005	2,050	2,094	2,139	2,184	1,915
283	Trenton Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3	3	4	4	4	4	4	5	5	5	5	5	6	4
284	Trenton Solar Total Plant Reserve		13,031	13,308	13,584	13,861	14,137	14,414	14,690	14,967	15,243	15,520	15,796	16,073	16,349	14,690
285																
286	Lake Placid Solar 341	STRUCTURES AND IMPROVEMENTS	342	349	356	364	371	379	386	393	401	408	416	423	430	386
287	Lake Placid Solar 344	GENERATORS	6,168	6,295	6,423	6,551	6,679	6,806	6,934	7,062	7,190	7,317	7,445	7,573	7,700	6,934
288	Lake Placid Solar 345	ACCESSORY ELECTRIC EQUIPMENT	1,427	1,460	1,492	1,525	1,558	1,591	1,624	1,657	1,689	1,722	1,755	1,788	1,821	1,624
289	Lake Placid Solar Total Plant Reserve		7,936	8,104	8,272	8,440	8,608	8,776	8,944	9,112	9,280	9,448	9,616	9,784	9,952	8,944
290																
291	Charlie Creek Solar 341	STRUCTURES AND IMPROVEMENTS	393	418	442	467	492	516	541	566	591	615	640	665	689	541
292	Charlie Creek Solar 344	GENERATORS	3,228	3,431	3,634	3,837	4,040	4,243	4,446	4,650	4,853	5,056	5,259	5,462	5,665	4,446
293	Charlie Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	610	652	693	735	766	810	855	899	943	988	1,032	1,076	1,121	860
294	Charlie Creek Solar Total Plant Reserve		4,231	4,500	4,770	5,039	5,298	5,570	5,842	6,114	6,387	6,659	6,931	7,203	7,475	5,848
295																
296	Duette Solar 341	STRUCTURES AND IMPROVEMENTS	731	750	769	789	808	827	846	866	885	904	923	943	962	846
297	Duette Solar 344	GENERATORS	5,594	5,826	6,058	6,291	6,523	6,755	6,988	7,220	7,452	7,685	7,917	8,150	8,382	6,988
298	Duette Solar 345	ACCESSORY ELECTRIC EQUIPMENT	763	783	803	824	844	864	884	904	924	944	964	985	1,005	884
299	Duette Solar Total Plant Reserve		7,088	7,360	7,631	7,903	8,175	8,446	8,718	8,990	9,262	9,533	9,805	10,077	10,348	8,718
300																
301	Santa Fe Solar 340	OTHER PRODUCTION LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302	Santa Fe Solar 341	STRUCTURES AND IMPROVEMENTS	1,121	1,149	1,176	1,204	1,232	1,260	1,288	1,316	1,344	1,371	1,399	1,427	1,455	1,288
303	Santa Fe Solar 344	GENERATORS	7,418	7,653	7,887	8,122	8,356	8,591	8,825	9,060	9,295	9,529	9,764	9,998	10,233	8,825
304	Santa Fe Solar 345	ACCESSORY ELECTRIC EQUIPMENT	983	1,007	1,031	1,056	1,080	1,105	1,129	1,154	1,178	1,202	1,227	1,251	1,276	1,129
305	Santa Fe Solar Total Plant Reserve		9,521	9,808	10,095	10,382	10,669	10,956	11,243	11,529	11,816	12,103	12,390	12,677	12,964	11,243
306																
307	Sandy Creek Solar 341	STRUCTURES AND IMPROVEMENTS	440	465	490	514	539	563	588	612	637	661	686	710	735	588
308	Sandy Creek Solar 344	GENERATORS	3,707	3,914	4,121	4,327	4,534	4,740	4,947	5,154	5,360	5,567	5,774	5,980	6,187	4,947
309	Sandy Creek Solar 345	ACCESSORY ELECTRIC EQUIPMENT	386	408	429	451	472	494	515	537	558	580	601	623	644	515
310	Sandy Creek Solar Total Plant Reserve		4,534	4,787	5,039	5,292	5,545	5,797	6,050	6,303	6,555	6,808	7,061	7,314	7,566	6,050
311																
312	Twin Rivers Solar 341	STRUCTURES AND IMPROVEMENTS	838	858	878	898	919	939	959	980	1,000	1,020	1,040	1,061	1,081	959
313	Twin Rivers Solar 344	GENERATORS	4,827	5,015	5,204	5,392	5,580	5,768	5,956	6,144	6,332	6,520	6,708	6,897	7,085	5,956
314	Twin Rivers Solar 345	ACCESSORY ELECTRIC EQUIPMENT	2,189	2,242	2,294	2,347	2,400	2,453	2,506	2,559	2,612	2,665	2,718	2,771	2,824	2,506
315	Twin Rivers Solar Total Plant Reserve		7,853	8,115	8,376	8,638	8,899	9,160	9,422	9,683	9,944	10,206	10,467	10,728	10,990	9,422
316																
317	Osceola Solar 341	STRUCTURES AND IMPROVEMENTS	(315)	(313)	(312)	(310)	(309)	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(308)	(309)
318	Osceola Solar 344	GENERATORS	1,659	1,676	1,694	1,711	1,729	1,746	1,764	1,781	1,799	1,816	1,834	1,851	1,869	1,764
319	Osceola Solar 345	ACCESSORY ELECTRIC EQUIPMENT	203	206	209	212	216	219	222	225	228	231	234	237	240	222
320	Osceola Solar Total Plant Reserve		1,547	1,570	1,592	1,614	1,636	1,657	1,678	1,699	1,719	1,740	1,760	1,781	1,801	1,676
321																
322	Perry Solar 341	STRUCTURES AND IMPROVEMENTS	49	50	51	53	54	55	56	57	58	59	60	61	62	56
323	Perry Solar 344	GENERATORS	2,224	2,249	2,275	2,301	2,327	2,353	2,379	2,405	2,431	2,457	2,483	2,509	2,535	2,379
324	Perry Solar 345	ACCESSORY ELECTRIC EQUIPMENT	269	274	278	282	286	290	294	299	303	307	311	315	320	294
325	Perry Solar 346	MISCELLANEOUS POWER PLANT EQUIPMENT	3	3	3	3	3	3	3	3	3	3	3	3	3	3
326	Perry Solar Total Plant Reserve		2,545	2,576	2,608	2,639	2,670	2,701	2,733	2,764	2,795	2,826	2,858	2,889	2,920	2,733
327																
328	St Pete Pier Solar 344	GENERATORS	174	178	182	186	190	194	198	202	206	211	215	219	223	198
329	St Pete Pier Solar 345	ACCESSORY ELECTRIC EQUIPMENT	11	11	12	12	12	13	13	13	13	14	14	14	14	13

SCHEDULE B-10

Monthly Reserve Balances Test Year - 13 Months

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

Duke Energy Florida

DOCKET No.: 20240025-EI

(\$000)

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

Line No.	(1) Plant/Account Number	(2) Account Description	(3) 12/2023	(4) 01/2024	(5) 02/2024	(6) 03/2024	(7) 04/2024	(8) 05/2024	(9) 06/2024	(10) 07/2024	(11) 08/2024	(12) 09/2024	(13) 10/2024	(14) 11/2024	(15) 12/2024	(16) 13 Month Average
440	General 391	OFFICE FURNITURE AND EQUIPMENT	37,250	37,840	38,425	39,004	39,579	40,148	40,712	41,271	41,825	42,374	42,917	43,455	43,988	40,676
441	General 392.1	PASSENGER CARS	3,842	3,807	3,772	3,736	3,699	3,662	3,624	3,586	3,547	3,508	3,468	3,427	3,386	3,620
442	General 392.3	HEAVY TRUCKS	2,580	2,584	2,588	2,592	2,597	2,602	2,608	2,613	2,620	2,626	2,633	2,641	2,648	2,610
443	General 392.4	SPECIAL TRUCKS	(1,823)	(1,813)	(1,801)	(1,787)	(1,772)	(1,756)	(1,738)	(1,719)	(1,698)	(1,676)	(1,652)	(1,627)	(1,600)	(1,728)
444	General 392.5	TRAILERS	398	389	382	375	368	362	357	352	347	344	340	337	335	360
445	General 392.7	AIRCRAFT	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
446	General 393	STORES EQUIPMENT	1,822	1,868	1,918	1,970	2,026	2,085	2,149	2,217	2,288	2,362	2,440	2,521	2,605	2,175
447	General 394	TOOLS, SHOP AND GARAGE EQUIPMENT	55,840	56,952	58,073	59,202	60,339	61,485	62,640	63,803	64,974	66,153	67,341	68,538	69,743	62,699
448	General 395	LABORATORY EQUIPMENT	(1,028)	(1,021)	(1,015)	(1,009)	(1,003)	(997)	(991)	(985)	(979)	(973)	(967)	(961)	(955)	(991)
449	General 396	POWER OPERATED EQUIPMENT	10,397	10,602	10,809	11,017	11,227	11,437	11,649	11,862	12,077	12,292	12,509	12,727	12,947	11,658
450	General 397	COMMUNICATION EQUIPMENT	50,318	51,312	52,301	53,283	54,259	55,229	56,192	57,149	58,100	59,045	59,984	60,916	61,842	56,148
451	General 398	MISCELLANEOUS EQUIPMENT	3,930	3,994	4,057	4,120	4,182	4,244	4,306	4,367	4,427	4,488	4,547	4,607	4,665	4,303
452	Intangible Plant 301-303 - Franchise & Other	FRANCHISES AND CONSENTS	5,413	5,436	5,459	5,483	5,506	5,530	5,553	5,577	5,600	5,624	5,647	5,671	5,694	5,553
453	Intangible Plant 301-303 - Customer Connect 5Y	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	913	1,114	1,315	1,525	1,743	1,970	2,206	2,451	2,705	2,971	3,246	3,530	3,823	2,270
454	Intangible Plant 301-303 - Customer Connect 15Y	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	12,301	12,803	13,305	13,807	14,310	14,812	15,315	15,818	16,320	16,823	17,326	17,829	18,332	15,316
455	Intangible Plant 301-303 - Software	SOFTWARE	229,279	232,042	234,762	237,472	240,070	242,669	245,268	247,660	249,938	252,217	254,419	256,618	258,758	244,705
456	Total Plant Reserve General & Intangible		501,795	508,890	515,944	523,000	529,958	536,928	543,912	550,704	557,395	564,102	570,747	577,403	584,013	543,446
457																
458	Energy Storage 387	ENERGY STORAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
459	Total Plant Reserve Energy Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0
460																
461	Production		3,321,490	3,356,326	3,391,563	3,425,901	3,460,139	3,495,487	3,529,841	3,566,146	3,572,139	3,608,540	3,644,998	3,666,255	3,702,739	3,518,582
462	Transmission		853,872	860,501	846,926	847,921	855,298	862,666	866,595	873,488	879,588	883,026	877,428	883,978	870,267	866,273
463	Distribution		2,087,372	2,100,061	2,112,104	2,119,408	2,130,083	2,140,500	2,139,572	2,150,897	2,162,639	2,169,072	2,181,319	2,194,662	2,133,332	2,140,079
464	General		501,795	508,890	515,944	523,000	529,958	536,928	543,912	550,704	557,395	564,102	570,747	577,403	584,013	543,446
465	Energy Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Total Plant Reserve Functionalized		6,764,529	6,825,778	6,866,537	6,916,230	6,975,478	7,035,581	7,079,921	7,141,235	7,171,760	7,224,739	7,274,493	7,322,299	7,290,350	7,068,379
467																
468	Capital Lease 108	CAPITAL LEASES	174,303	175,964	177,637	178,760	179,850	180,192	180,537	180,884	181,233	181,584	181,937	182,293	182,650	179,833
469	Operating Leases 108	OPERATING LEASES	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151	164,151
470	ARO 108	ARO	63,429	63,570	63,711	63,852	63,992	64,133	64,274	64,415	64,555	64,696	64,837	64,978	65,118	64,274
471	Contra OATT EPIS 108	CONTRA OATT EPIS	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)	(591)
472	Other 108	OTHER PLANT	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928
473	Total Plant Reserve Other		404,220	406,022	407,835	409,099	410,330	410,813	411,299	411,786	412,276	412,768	413,262	413,758	414,256	410,594
474																
475	Electric Plant Acquisition Adj 115	ACQUISITION ADJUSTMENT	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252	7,252
476																
477	Total Plant Reserve (108, 111, 115, 119)		7,168,749	7,231,799	7,274,372	7,325,329	7,385,807	7,446,394	7,491,219	7,553,021	7,584,036	7,637,507	7,687,754	7,736,057	7,704,606	7,478,973

Note: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-10

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Year Ended 12/31/2023

Duke Energy Florida

DOCKET No.: 20240025-EI

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

(\$000)

Table with 16 columns: (1) Line No., (2) Plant Account, (3) 12/31/2022, (4) 1/31/2023, (5) 2/28/2023, (6) 3/31/2023, (7) 4/30/2023, (8) 5/31/2023, (9) 6/30/2023, (10) 7/31/2023, (11) 8/31/2023, (12) 9/30/2023, (13) 10/31/2023, (14) 11/30/2023, (15) 12/31/2023, (16) 13 Month Average. Rows include categories like STEAM PRODUCTION, BARTOW, BARTOW-ANCLOTE PIPELINE, CRYSTAL RIVER 1&2, CRYSTAL RIVER 4&5, SUWANNEE, and RAIL CARS.

SCHEDULE B-10

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
__ Projected Test Year 3 Ended 12/31/2027
__ Projected Test Year 2 Ended 12/31/2026
__ Projected Test Year 1 Ended 12/31/2025
__ Prior Year Ended 12/31/2024
[X] Historical Year Ended 12/31/2023

Duke Energy Florida

DOCKET No.: 20240025-EI

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

(\$000)

Table with 17 columns (Line No., Plant Account, 12/31/2022 to 12/31/2023, 13 Month Average) and multiple rows for various equipment categories like Fuel Holders, Prime Movers, Generators, and Electric Equipment.

SCHEDULE B-10

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
___ Projected Test Year 3 Ended 12/31/2027
___ Projected Test Year 2 Ended 12/31/2026
___ Projected Test Year 1 Ended 12/31/2025
___ Prior Year Ended 12/31/2024
[X] Historical Year Ended 12/31/2023

DUCKETT No.: 20240025-EI

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

(\$000)

Table with columns (1) Line No., (2) Plant Account, (3) 12/31/2022, (4) 1/31/2023, (5) 2/28/2023, (6) 3/31/2023, (7) 4/30/2023, (8) 5/31/2023, (9) 6/30/2023, (10) 7/31/2023, (11) 8/31/2023, (12) 9/30/2023, (13) 10/31/2023, (14) 11/30/2023, (15) 12/31/2023, (16) 13 Month Average. Rows include categories like HINES #3, HINES #4, INTERCESSION CITY P1-6, INTERCESSION CITY (NEW) P7-10, INTERCESSION CITY P11, INTERCESSION CITY P12-14, OSPREY CC, and RIO PINAR.

SCHEDULE B-10

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Year Ended 12/31/2023

Duke Energy Florida

DOCKET No.: 20240025-EI

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

(\$000)

Table with 16 columns (Line No., Plant Account, 12/31/2022, 1/31/2023, 2/28/2023, 3/31/2023, 4/30/2023, 5/31/2023, 6/30/2023, 7/31/2023, 8/31/2023, 9/30/2023, 10/31/2023, 11/30/2023, 12/31/2023, 13 Month Average) and rows for various plant accounts like SUWANNEE RIVER PEAKERS, TIGER BAY, TURNER PEAKERS, UNIVERSITY OF FLORIDA, BAY RANCH-SOLAR, BAY TRAIL-SOLAR, Cape San Blas Battery, CHARLIE CREEK-SOLAR, and COLUMBIA-SOLAR.

SCHEDULE B-10 MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

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

Duke Energy Florida

DOCKET No.: 20240025-EI

Type of Data Shown:
Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

(\$000)

Table with columns (1) Line No., (2) Plant Account, (3) 12/31/2022, (4) 1/31/2023, (5) 2/28/2023, (6) 3/31/2023, (7) 4/30/2023, (8) 5/31/2023, (9) 6/30/2023, (10) 7/31/2023, (11) 8/31/2023, (12) 9/30/2023, (13) 10/31/2023, (14) 11/30/2023, (15) 12/31/2023, (16) 13 Month Average. Rows include categories like DEBARY-SOLAR, DOLPHIN-SOLAR, DUETTE-SOLAR, etc.

SCHEDULE B-10

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
X Historical Year Ended 12/31/2023

Duke Energy Florida

DOCKET No.: 20240025-EI

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob, Lloyd, O'Hara, Quick, Scott

(\$000)

Table with 16 columns: (1) Line No., (2) Plant Account, (3) 12/31/2022, (4) 1/31/2023, (5) 2/28/2023, (6) 3/31/2023, (7) 4/30/2023, (8) 5/31/2023, (9) 6/30/2023, (10) 7/31/2023, (11) 8/31/2023, (12) 9/30/2023, (13) 10/31/2023, (14) 11/30/2023, (15) 12/31/2023, (16) 13 Month Average. Rows include categories like OSCEOLA-SOLAR, PERRY-SOLAR, SANDY CREEK-SOLAR, SANTA FE-SOLAR, ST. PETE PIER-SOLAR, SUWANNEE-SOLAR, TRENTON-SOLAR, TWIN RIVERS-SOLAR, BATTERY STORAGE, and FOSSIL DISMANTLEMENT - OTHER PROD.

SCHEDULE B-10

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

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

Duke Energy Florida

DOCKET No.: 20240025-EI

Type of Data Shown:
 ___ Projected Test Year 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 ___ Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

Witnesses: Anderson, Aquilina, Duff, Goff, Jacob,
 Lloyd, O'Hara, Quick, Scott

(\$000)

(1) Line No.	(2) Plant Account	(3) 12/31/2022	(4) 1/31/2023	(5) 2/28/2023	(6) 3/31/2023	(7) 4/30/2023	(8) 5/31/2023	(9) 6/30/2023	(10) 7/31/2023	(11) 8/31/2023	(12) 9/30/2023	(13) 10/31/2023	(14) 11/30/2023	(15) 12/31/2023	(16) 13 Month Average
617	TRANSPORTATION EQUIPMENT														
618	392.1 PASSENGER CARS	646	652	658	664	669	675	681	687	693	699	704	710	716	681
619	392.2 LIGHT TRUCKS	3,619	3,541	3,462	3,384	3,305	3,227	3,148	3,070	2,991	2,913	2,834	2,756	2,677	3,148
620	392.3 HEAVY TRUCKS	2,593	2,653	2,714	2,775	2,835	2,896	2,957	3,017	3,078	3,139	3,199	3,260	3,321	2,957
621	392.4 SPECIAL EQUIPMENT	(1,862)	(1,659)	(1,456)	(1,253)	(1,050)	(847)	(644)	(441)	(238)	(35)	168	371	344	(662)
622	392.5 TRAILERS	545	625	715	805	895	986	1,076	1,166	1,256	1,347	1,437	1,527	1,407	1,060
623	392.7 AIRCRAFT (NEW)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
624	TOTAL TRANSPORTATION EQUIPMENT	5,538	5,809	6,090	6,371	6,652	6,933	7,215	7,496	7,777	8,058	8,340	8,621	8,461	7,182
625															
626	TOTAL GENERAL PLANT	217,606	222,093	226,940	235,629	244,400	243,105	249,302	257,502	251,410	247,200	254,271	259,093	262,265	243,909
627															
628	TOTAL ELECTRIC PLANT RESERVE	6,121,526	6,173,751	6,226,269	6,265,015	6,336,880	6,373,620	6,464,369	6,502,275	6,535,400	6,520,082	6,598,298	6,623,610	6,637,821	6,413,763
629															
630															
632															
633	INTANGIBLE PLANT (111)														
634	302 INTANGIBLE PLANT	5,131	5,154	5,178	5,201	5,225	5,248	5,272	5,295	5,319	5,342	5,366	5,389	5,413	5,272
635	303 INTANGIBLE PLANT - 3 YEAR	2,880	3,005	3,104	3,200	3,300	3,664	3,830	3,996	4,268	4,552	4,890	5,188	5,492	3,967
636	303 INTANGIBLE PLANT - 5 YEAR	168,625	170,636	172,656	174,719	177,091	178,913	181,106	183,441	185,318	187,350	174,439	176,460	178,783	177,657
637	304 INTANGIBLE PLANT - 10 YEAR	28,006	28,444	28,882	29,320	29,758	30,196	30,634	31,072	31,510	32,177	32,842	33,699	34,384	30,840
638	304 INTANGIBLE PLANT - 15 YEAR	6,280	6,782	7,283	7,784	8,285	8,787	9,288	9,789	10,290	10,792	11,293	11,794	12,295	9,288
639	SUBTOTAL	210,923	214,021	217,103	220,224	223,860	226,808	230,130	233,592	236,705	240,212	228,829	232,530	236,367	227,023
640															
641	0115000 - Acc Prov Plt Acquis Adj	7,252	7,325	7,398	7,472	7,545	7,618	7,692	7,765	7,839	7,912	7,985	8,059	8,132	7,692
643															
644	TOTAL (108, 111, 115 119):	6,339,700	6,395,097	6,450,771	6,492,710	6,568,285	6,608,046	6,702,190	6,743,633	6,779,943	6,768,206	6,835,112	6,864,199	6,882,320	6,648,478

*Excludes 0108201 (Accum Lease Amort) as this is an offset to Capital/Operating Leases presented on B-7 and B-8. Excludes 0108202 (Accum DD&A-ROU Asset) as this is considered part of gross plant in the historical balance sheet.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

(\$000)

Witness: Lloyd, R. Anderson, Aquilina,
 Goff, Duff, Jacob, O'Hara, Quick, Scott

Line No.	(1) Description of Additions or (Retirements)	(2) Test Year 1 Minus Two Years 2023	(3) Test Year 1 Minus One Year 2024	(4) Test Year 1 2025	(5) Test Year 2 2026	(6) Test Year 3 2027
1						
2	ADDITIONS					
3	Osprey to Kathleen Transmission Line		\$ 168,012			
4	Osprey to Haines City East Transmission Line		193,302			
5						
6	TOTAL ADDITIONS	-	361,314	-	-	-
7						
8	RETIREMENTS					
9						
10						
11		-	-	-	-	-
12						
13	TOTAL NET ADDITIONS	\$ -	\$ 361,314	\$ -	\$ -	\$ -
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: Duke Energy Florida, LLC

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

(\$000s)

Witness: R. Anderson

		(1)	(2)	(3)	(4)	(5)	(6)
		Historical Year 2023	Prior Year 2024	Test Year 1 2025	Test Year 2 2026	Test Year 3 2027	
Line No.	Preliminary Engineering Growth Classification						
1							
2	Environmental	\$ -	\$ -	\$ -	\$ -	\$ -	
3	Availability/Reliability	-	-	-	-	-	
4	Heat Rate	-	-	-	-	-	
5	Replace Existing Plant	-	-	-	-	-	
6	Safety	-	-	-	-	-	
7	Energy Conservation	-	-	-	-	-	
8	Capacity	-	-	-	-	-	
9	Aid to Construction and Maint.	-	-	-	-	-	
10	Regulatory	-	-	-	-	-	
11							
12	Total In-Service Additions	\$ -	\$ -	\$ -	\$ -	\$ -	
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							

Supporting Schedules:

Recap Schedules:

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

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 12/31/2027
- Projected Test Year Ended 12/31/2026
- Projected Test Year Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Anderson, Goff, Duff, Quick, Jacob, Scott, Lloyd

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete	(8) Amount of AFUDC Charged	(9) 13 Month Average Balance	(10) Jurisdictional Factor	(11) Jurisdictional Amount
1													
2		STEAM PRODUCTION											
3		Major Projects:											
4		Minor Projects:	14,378								16,832	100.00%	16,832
5													
6													
7		Total Steam Projects	14,378	-	-	-					16,832		16,832
8													
9		OTHER PLANT											
10		Major Projects:											
11		Minor Projects:	170,212								235,015	99.13%	232,977
12													
13													
14		Total Other Plant	170,212	-	-	-					235,015		232,977
15													
16		SOLAR PLANT											
17		Major Projects:											
18		Solar Growth 2027	-	-	456,318	456,318	Q2 2026	6/1/2027	100%	-	127,243	100.00%	127,243
19		Solar Growth 2028	(0)	227,260	227,260	227,260	Q2 2027	6/1/2028	0%	-	124,993	100.00%	124,993
20													
21		Minor Projects:	231,435								4,315	100.00%	4,315
22													
23		Total Solar Plant Projects	231,435	227,260	683,578	683,578					256,551		256,551
24													
25		TRANSMISSION PLANT											
26		Major Projects:											
27	F220105	Transmission Expansion - New Source to Alachua	-	65,961	65,961	68,157	2/22/2024	5/31/2026	100%	-	-	70.66%	-
28													
29		Minor Projects:	294,285								306,180	70.66%	216,334
30													
31		Total Transmission Projects	294,285	65,961	65,961	68,157					306,180		216,334
32													
33		DISTRIBUTION PLANT											
34		Major Projects:											
35		Distribution SubOpt SPP Annual	(0)								750,655	100.00%	750,655
36		Solar Growth Battery - CR Powerline	-	-	164,486	164,486	11/1/2025	3/1/2027	100%	1,104	26,134	100.00%	26,134
37													

Supporting Schedules:

Recap Schedule: B-3

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

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 12/31/2027
 Projected Test Year Ended 12/31/2026
 Projected Test Year Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Anderson, Goff, Duff, Quick, Jacob, Scott, Lloyd

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete	(8) Amount of AFUDC Charged	(9) 13 Month Average Balance	(10) Jurisdictional Factor	(11) Jurisdictional Amount
38		<i>Minor Projects:</i>	1,198,790								256,648	100.00%	256,648
39													
40		Total Distribution Plant	1,198,790	-	164,486	164,486				1,104	1,033,437		1,033,437
41													
42		GENERAL PLANT											
43		<i>Major Projects</i>											
44		<i>Minor Projects:</i>	4,994								7,573	97.44%	7,380
45													
46		Total General Plant	4,994	-	-	-			-	-	7,573		7,380
47													
48													
49		INTANGIBLE PLANT											
50		<i>Major Projects</i>											
51		<i>Minor Projects:</i>	3,679								8,795	97.44%	8,570
52													
53		Total Intangible Plant	3,679	-	-	-			-	-	8,795		8,570
54													
55		Adjustment - Misc Other CWIP	(13,051)								(13,051)	100.00%	(13,051)
56													
57		TOTAL PLANT	1,904,722	293,222	914,026	916,221				1,104	1,851,331		1,759,028

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

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 12/31/2027
- Projected Test Year Ended 12/31/2026
- Projected Test Year Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Anderson, Goff, Duff, Quick, Jacob, Scott, Lloyd

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete	(8) Amount of AFUDC Charged	(9) 13 Month Average Balance	(10) Jurisdictional Factor	(11) Jurisdictional Amount
1													
2		STEAM PRODUCTION											
3		Major Projects:											
4		Minor Projects:	14,048								19,949	100.00%	19,949
5													
6													
7		Total Steam Projects	14,048	-	-	-					19,949		19,949
8													
9		OTHER PLANT											
10		Major Projects:											
11		Minor Projects:	157,205								211,490	99.35%	210,108
12													
13													
14		Total Other Plant	157,205	-	-	-					211,490		210,108
15													
16		SOLAR PLANT											
17		Major Projects:											
18		Solar Growth 2026	-	-	458,182	458,182	Q2 2025	6/1/2026	100%	-	127,762	100.00%	127,762
19		Solar Growth 2027	-	456,318	456,318	456,318	Q2 2026	6/1/2027	0%	-	125,488	100.00%	125,488
20		Solar Growth 2028	-	227,260	227,260	227,260	Q2 2027	6/1/2028	0%	-	11,363	100.00%	11,363
21													
22		Minor Projects:	254,990								4,247	100.00%	4,247
23													
24		Total Solar Plant Projects	254,990	683,578	1,141,760	1,141,760					268,860		268,860
25													
26		TRANSMISSION PLANT											
27		Major Projects:											
28													
29	FL2117	Transmission Expansion Disston to 40th Street	-	-	132,155	137,774	11/6/2023	7/31/2026	100%	-	63,856	70.76%	45,182
30	F220105	Transmission Expansion - New Source to Alachua	-	65,961	65,961	68,157	2/22/2024	5/31/2026	100%	-	16,546	70.76%	11,708
31	F210040	Transmission Expansion - Ross Prairie-Shaw	-	71,707	71,707	85,313	8/4/2026	7/1/2027	0%	-	27,072	70.76%	19,155
32													
33		Minor Projects:	288,445								197,021	70.76%	139,405
34													
35		Total Transmission Projects	288,445	137,668	269,823	291,244					304,495		215,450
36													

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

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 12/31/2027
- Projected Test Year Ended 12/31/2026
- Projected Test Year Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Anderson, Goff, Duff, Quick, Jacob, Scott, Lloyd

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete	(8) Amount of AFUDC Charged	(9) 13 Month Average Balance	(10) Jurisdictional Factor	(11) Jurisdictional Amount
37		DISTRIBUTION PLANT											
38		<i>Major Projects</i>											
39		Distribution SubOpt SPP Annual	-								411,724	100.00%	411,724
40		Solar Growth Battery - CR Powerline	-	164,486	164,486	164,486	11/1/2025	3/1/2027	0%	3,123	57,553	100.00%	57,553
41													
42		<i>Minor Projects:</i>	806,862								203,532	100.00%	203,532
43													
44		Total Distribution Plant	806,862	164,486	164,486	164,486				3,123	672,809		672,809
45													
46		GENERAL PLANT											
47		<i>Major Projects</i>											
48		<i>Minor Projects:</i>	4,965								8,672	97.45%	8,450
49													
50		Total General Plant	4,965	-	-	-			-	-	8,672		8,450
51													
52		INTANGIBLE PLANT											
53		<i>Major Projects</i>											
54		<i>Minor Projects:</i>	3,793								11,167	97.45%	10,882
55													
56		Total Intangible Plant	3,793	-	-	-			-	-	11,167		10,882
57													
58		Adjustment - Misc Other CWIP	(13,051)								(13,051)	100.00%	(13,051)
59													
60		TOTAL PLANT	1,517,259	985,732	1,576,069	1,597,490				3,123	1,484,391		1,393,457

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

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 12/31/2027
- Projected Test Year Ended 12/31/2026
- Projected Test Year Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Anderson, Goff, Duff, Quick, Jacob, Scott, Lloyd

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete	(8) Amount of AFUDC Charged	(9) 13 Month Average Balance	(10) Jurisdictional Factor	(11) Jurisdictional Amount
1													
2		STEAM PRODUCTION											
3		Major Projects:											
4		Minor Projects:	13,611								17,059	100.00%	17,059
5													
6													
7		Total Steam Projects	13,611	-	-	-			-	-	17,059		17,059
8													
9		OTHER PLANT											
10		Major Projects:											
11		Minor Projects:	152,137								195,804	99.24%	194,326
12													
13													
14		Total Other Plant	152,137	-	-	-				-	195,804		194,326
15													
16		SOLAR PLANT											
17		Major Projects:											
18		Solar Growth 2024	-	-	226,713	226,713	Q1 2024	3/1/2025	100%	-	41,734	100.00%	41,734
19		Solar Growth 2025	-	-	457,294	457,294	Q4 2024	12/1/2025	100%	-	261,754	100.00%	261,754
20		Solar Growth 2026	-	458,182	458,182	458,182	Q2 2025	6/1/2026	0%	-	126,000	100.00%	126,000
21		Solar Growth 2027	-	456,318	456,318	456,318	Q2 2026	6/1/2027	0%	-	11,408	100.00%	11,408
22													
23		Minor Projects:	255,946								4,139	100.00%	4,139
24													
25		Total Solar Plant Projects	255,946	914,500	1,598,507	1,598,507				-	445,035		445,035
26													
27		TRANSMISSION PLANT											
28		Major Projects:											
29	FL2137	Transmission Expansion Stations - Mondon Hill	#N/A	-	129,926	130,131	11/13/2023	12/2/2025	100%	6,520	107,052	70.83%	75,825
30	FL2117	Transmission Expansion Disston to 40th Street	-	132,155	132,155	137,774	11/6/2023	7/31/2026	0%	-	83,303	70.83%	59,004
31	FL2800	Transmission Expansion - Disston to Largo	-	62,328	62,328	67,785	5/1/2026	7/14/2027	0%	-	10,481	70.83%	7,424
32	F220105	Transmission Expansion - New Source to Alachua	-	65,961	65,961	68,157	2/22/2024	5/31/2026	0%	-	20,042	70.83%	14,196
33	F210040	Transmission Expansion - Ross Prairie-Shaw	-	71,707	71,707	85,313	8/4/2026	7/1/2027	0%	-	4,546	70.83%	3,220
34													
35		Minor Projects:	#N/A								190,063	70.83%	134,622
36													
37		Total Transmission Projects	#N/A	332,151	462,077	489,159				6,520	415,487		294,291
38													

Supporting Schedules:

Recap Schedule: B-3

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

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 12/31/2027
 Projected Test Year Ended 12/31/2026
 Projected Test Year Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: O'Hara, Anderson, Goff, Duff, Quick, Jacob, Scott, Lloyd

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete	(8) Amount of AFUDC Charged	(9) 13 Month Average Balance	(10) Jurisdictional Factor	(11) Jurisdictional Amount
39		DISTRIBUTION PLANT											
40		<i>Major Projects</i>											
41		Distribution SubOpt SPP 2025	-								342,922	100.00%	342,922
42		Distribution SubOpt SPP Annual	-								96,598	100.00%	96,598
43		Solar Growth Battery - CR Powerline	-	164,486	164,486	164,486	11/1/2025	3/1/2027	0%	209	3,947	100.00%	3,947
44													
45		<i>Minor Projects:</i>	330,601								322,772	100.00%	322,772
46													
47		Total Distribution Plant	330,601	164,486	164,486	164,486				209	766,238		766,238
48													
49		GENERAL PLANT											
50		<i>Major Projects</i>											
51		<i>Minor Projects:</i>	5,292								14,492	97.47%	14,125
52													
53		Total General Plant	5,292	-	-	-			-	-	14,492		14,125
54													
55		INTANGIBLE PLANT											
56		<i>Major Projects</i>											
57		<i>Minor Projects:</i>	3,838								12,058	97.47%	11,753
58													
59		Total Intangible Plant	3,838	-	-	-			-	-	12,058		11,753
60													
61		Adjustment - Misc Other CWIP	(13,051)								(13,051)	100.00%	(13,051)
62													
63		TOTAL PLANT	#N/A	1,411,138	2,225,071	2,252,153				6,729	1,853,121		1,729,774

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year 2 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Olivier

Line

No.

1 The company is not proposing to include any AFUDC-eligible CWIP in rate base.

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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 year is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Aquilina, Borsch, Olivier

Line No.	(1) Description of Item	(\$000)			(5) Test Year Jurisdictional Amount (3) X (4)
		(2) Prior Year 2026 13 Month Average	(3) Test Year 2027 13 Month Average	(4) Test Year 2027 Jurisdictional Factor	
1					
2	Production Plant				
3	Levy County Land	94,468	94,468	0.999998	94,468
4	Crystal River South Land	2,522	2,522	0.999998	2,522
5	Higgins Land	201	201	0.999998	201
6	Turner Land	808	808	0.999998	808
7	Suwannee Land Acq 2022	701	701	0.999998	701
8	Higgins - Waterfront Site Improvements	1,158	1,158	0.977923	1,132
9	Turner Land	17	17	0.977923	17
10	Total Other Production Future Use	99,875	99,875	0.977923	99,849
11					
12	Transmission Plant				
13	Levy Land (CSX Acquisition)	16,727	16,727	0.699238	11,696
14	Suwannee Springs Land	2,556	2,556	0.699238	1,787
15	Taylor County Land	1,095	1,095	0.699238	766
16	Misc Transmission Right-of-Way	753	753	0.699238	526
17	Jefferson County Land	728	728	0.699238	509
18	Columbia County Land	607	607	0.699238	425
19	Hamilton County Land	400	400	0.699238	279
20	Madison County Land	310	310	0.699238	217
21	Brooksville Land	207	207	0.699238	145
22	Aggregate Property Under 5%	425	425	0.699238	297
23	Total Transmission Plant	23,808	23,808	0.699238	16,648
24					
25	Distribution Plant				
26	Zephyrhills North Land	2,088	2,088	1.000000	2,088
27	Wolf Lake Land	93	93	1.000000	93
28	Belcher Road Land	267	267	1.000000	267
29	Madison South Land	75	75	1.000000	75
30	Oak Hills Land	35	35	1.000000	35
31	Total Distribution Plant	2,557	2,557	1.000000	2,557
32					
33	General				
34	Wildwood Land	3,462	3,462	0.973300	3,370
35	Total General & Levy	3,462	3,462	0.973300	3,370
36					
37	TOTAL	129,703	129,703		122,424

Supporting Schedules:

Recap Schedules: B-6

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 year is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Aquilina, Borsch, Olivier

Line No.	(1) Description of Item	(\$000)			(5) Test Year Jurisdictional Amount (3) X (4)
		(2) Prior Year 2025 13 Month Average	(3) Test Year 2026 13 Month Average	(4) Test Year 2026 Jurisdictional Factor	
1					
2	Production Plant				
3	Levy County Land	94,468	94,468	1.00000	94,468
4	Crystal River South Land	2,522	2,522	1.00000	2,522
5	Higgins Land	201	201	1.00000	201
6	Turner Land	808	808	1.00000	808
7	Suwannee Land Acq 2022	701	701	1.00000	701
8	Higgins - Waterfront Site Improvements	1,158	1,158	0.97645	1,131
9	Turner Land	17	17	0.97645	17
10	Total Other Production Future Use	99,875	99,875	0.97645	99,847
11					
12	Transmission Plant				
13	Levy Land (CSX Acquisition)	16,727	16,727	0.70175	11,738
14	Suwannee Springs Land	2,556	2,556	0.70175	1,794
15	Taylor County Land	1,095	1,095	0.70175	769
16	Misc Transmission Right-of-Way	753	753	0.70175	528
17	Jefferson County Land	728	728	0.70175	511
18	Columbia County Land	607	607	0.70175	426
19	Hamilton County Land	400	400	0.70175	280
20	Madison County Land	310	310	0.70175	217
21	Brooksville Land	207	207	0.70175	145
22	Aggregate Property Under 5%	425	425	0.70175	299
23	Total Transmission Plant	23,808	23,808	0.70175	16,707
24					
25	Distribution Plant				
26	Zephyrhills North Land	2,088	2,088	1.00000	2,088
27	Wolf Lake Land	93	93	1.00000	93
28	Belcher Road Land	267	267	1.00000	267
29	Madison South Land	75	75	1.00000	75
30	Oak Hills Land	35	35	1.00000	35
31	Total Distribution Plant	2,557	2,557	1.00000	2,557
32					
33	General				
34	Wildwood Land	3,462	3,462	0.97341	3,370
35	Total General & Levy	3,462	3,462	0.97341	3,370
36					
37	TOTAL	129,703	129,703		122,482

Supporting Schedules:

Recap Schedules: B-6

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 year is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: Aquilina, Borsch, Olivier

Line No.	(1) Description of Item	(\$000)			(5) Test Year Jurisdictional Amount (3) X (4)
		(2) Prior Year 2024 13 Month Average	(3) Test Year 2025 13 Month Average	(4) Test Year 2025 Jurisdictional Factor	
1					
2	Production Plant				
3	Levy County Land	94,468	94,468	1.00000	94,468
4	Crystal River South Land	2,522	2,522	1.00000	2,522
5	Higgins Land	201	201	1.00000	201
6	Turner Land	808	808	1.00000	808
7	Suwannee Land Acq 2022	701	701	1.00000	701
8	Higgins - Waterfront Site Improvements	1,158	1,158	0.97632	1,131
9	Turner Land	17	17	0.97632	17
10	Total Other Production Future Use	99,875	99,875	0.97632	99,847
11					
12	Transmission Plant				
13	Levy Land (CSX Acquisition)	16,727	16,727	0.70369	11,771
14	Suwannee Springs Land	2,556	2,556	0.70369	1,799
15	Taylor County Land	1,095	1,095	0.70369	771
16	Misc Transmission Right-of-Way	753	753	0.70369	530
17	Jefferson County Land	728	728	0.70369	512
18	Columbia County Land	607	607	0.70369	427
19	Hamilton County Land	400	400	0.70369	281
20	Madison County Land	310	310	0.70369	218
21	Brooksville Land	207	207	0.70369	146
22	Aggregate Property Under 5%	425	425	0.70369	299
23	Total Transmission Plant	23,808	23,808	0.70369	16,754
24					
25	Distribution Plant				
26	Zephyrhills North Land	2,088	2,088	1.00000	2,088
27	Wolf Lake Land	93	93	1.00000	93
28	Belcher Road Land	267	267	1.00000	267
29	Madison South Land	75	75	1.00000	75
30	Oak Hills Land	35	35	1.00000	35
31	Total Distribution Plant	2,557	2,557	1.00000	2,557
32					
33	General				
34	Wildwood Land	3,462	3,462	0.97366	3,371
35	Total General & Levy	3,462	3,462	0.97366	3,371
36					
37	TOTAL	129,703	129,703		122,529

Supporting Schedules:

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

<input checked="" type="checkbox"/>	Projected Test Year 2 Ended	12/31/2027
<input checked="" type="checkbox"/>	Projected Test Year 2 Ended	12/31/2026
<input checked="" type="checkbox"/>	Projected Test Year 1 Ended	12/31/2025
<input checked="" type="checkbox"/>	Prior Year 2 Ended	12/31/2024
<input type="checkbox"/>	Historical Test Year Ended	12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: N/A

	(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								
2								
3		The company does not have any nuclear fuel inventory for the projected test years and related prior years.						
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(2)	(3)	(4)	(5)	(6)
			Test Year 2026 Company Total (Schedule B-3)	Test Year 2027 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)	
1		OTHER PROPERTY & INVESTMENTS					
2	123	Investment in Associated Companies	6,553	6,553	1.000000	6,553	
3	124	Other Investments	1,363	1,363	1.000000	1,363	
4	128	Special Funds	466,916	448,396	1.000000	448,396	
5		TOTAL OTHER PROPERTY & INVESTMENTS	474,832	456,312		456,312	
6							
7		CURRENT & ACCRUED ASSETS					
8	131	Cash	32,262	43,191	0.972842	42,018	
9	134	Special Deposits	0	0	-	0	
10	136	Short Term Investments	0	0	-	0	
11	141	Notes Receivable	0	0	-	0	
12	142	Customer Accounts Receivable	549,192	556,137	0.972842	541,033	
13	142	Customer Accounts Receivable - Non Regulated	3,453	3,453	1.000000	3,453	
14	142	Customer Accounts Receivable - CSS Retail	278	278	1.000000	278	
15	142	Customer Accounts Receivable - Wholesale	41,043	41,043	-	0	
16	143	Other Accounts Receivable	49,668	49,668	0.972842	48,319	
17	143	Other Accounts Receivable - Franchise Tax	0	0	-	0	
18	144	Accum Prov for Uncollectible Accts	(36,121)	(36,121)	1.000000	(36,121)	
19	146	Accounts Rec from Associated Co	11,717	11,717	0.972842	11,399	
20	151	Fuel Stock	110,364	107,988	0.999995	107,988	
21	151	Fuel Stock - Diesel	96,335	96,425	0.964021	92,956	
22	153 - 163	Other Materials & Supplies	394,602	394,602	0.931384	367,526	
23	153 - 163	Other Materials & Supplies - Ammonia/Limestone/SO2	8,798	8,798	0.999995	8,798	
24	165	Prepayments - Demand	66,519	66,519	0.999998	66,519	
25	165	Prepayments - Other	0	0	-	0	
26	165	Prepayments - Insurance	11,117	11,492	0.931383	10,703	
27	171	Interest Receivable	0	0	-	0	
28	172	Rents Receivable	74	74	0.972842	72	
29	173	Accrued Utility Revenues	122,821	122,821	1.000000	122,821	
30	174	Misc. Current & Accrued Assets	0	0	-	0	
31							
32							

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(2) \$000 and DR/(CR)			
			(3) Test Year 2026 Company Total (Schedule B-3)	(4) Test Year 2027 Company Total (Schedule B-3)	(5) Test Year Jurisdictional Factor	(6) Test Year Jurisdictional Amt (4)*(5)
1	175	Derivative Assets	17,162	17,162	1.000000	17,162
2	176	Derivative Instrument Assets - Hedge	0	0	-	0
3		TOTAL CURRENT & ACCRUED ASSETS	1,479,284	1,495,248		1,404,924
4						
5		REGULATORY ASSETS & DEFERRED DEBITS				
6	182	Other Regulatory Assets	(14)	(14)	0.972842	(13)
7	182	COR Reg Asset	460,649	460,649	1.000000	460,649
8	182	Deferred Depreciation Reg Asset	17,522	17,522	1.000000	17,522
9	182	Non-AMI Meter Reg Asset	7,626	1,683	1.000000	1,683
10	182	ARO Reg Asset	31,951	33,640	1.000000	33,640
11	182	ECCR - Load Management Switches Reg Asset	(7,808)	(12,886)	1.000000	(12,886)
12	182	Extraordinary Property Loss - Wholesale Reg Asset	1,373	1,373	-	0
13	182	OPEB Medical and Life Re Asset	11,660	11,660	0.972842	11,344
14	182	Pension-Related Reg Assets	436,067	445,647	0.972842	433,544
15	182	Pension-Settlement Accounting	16,130	17,937	0.972842	17,450
16	182	Fuel - PPA Buyout Reg Asset	51,865	45,313	1.000000	45,313
17	182	CCR - PPA Buyout Reg Asset	0	0	1.000000	0
18	182	Deferred CR3 Depreciation - Contra	(26,020)	(23,418)	1.000000	(23,418)
19	182	Closed Interest Rate Hedge Reg Asset	29,330	22,030	0.972842	21,432
20	182	CR South Reg Asset	0	0	-	0
21	182	Fuel - Deferred GPIF Reg Asset	0	0	-	0
22	182	Clause - Deferred Under-Recoveries	(13,772)	(2,619)	1.000000	(2,619)
23	182	Dismantlement Reg Asset - 2021 Settlement	12,526	8,710	0.972842	8,474
24	182	Storm Capitalization Reg Asset - 2021 Settlement	24,167	23,093	1.000000	23,093
25	182	Derivative MTM Oil - Reg Asset	18,570	18,570	1.000000	18,570
26	182	Current Portion of Regulatory Assets	0	0	-	0
27	182	Reg Asset - Pro Co Formation	525	525	1.000000	525
28	182	Deferred Capacity - Florida Retail	0	0	1.000000	0
29	183	Prelim Survey & Invest Charges	5,261	5,261	0.972842	5,119
30	184	Clearing Accounts	8	8	0.972842	8
31	185	Temporary Facilities	0	0	-	0
32						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(3) and (4)		(5) and (6)	
			Test Year 2026 Company Total (Schedule B-3)	Test Year 2027 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)
1	186	Misc. Deferred Debits	176	176	1.000000	176
2	186	CR3 Dry Cask Storage Reg Asset	86,666	81,845	1.000000	81,845
3	186	Straight Line Lease Deferred	(5,183)	(5,183)	0.972842	(5,042)
4	186	Deferred Storm Costs	0	0	-	0
5	186	SECI Deferred Debit	3,129	3,129	-	0
6	186	Customer Connect O&M Deferral	62,562	57,049	1.000000	57,049
7	186	Misc WIP Fp Dist Wids	844	844	1.000000	844
8	186	Deferred Rate Case Expense	314	314	1.000000	314
9	186	Vision Florida	1,954	1,387	1.000000	1,387
10	186	Deferred Workers Comp	8,929	8,929	0.972842	8,686
11	186	Deferred EVSC Pilot 2017 Settlement	0	0	1.000000	0
12	186	Deferred Project - Non-Regulated	1,869	1,869	1.000000	1,869
13	TOTAL REGULATORY ASSETS & DEFERRED DEBITS		1,238,875	1,225,045		1,206,557
14	TOTAL WORKING CAPITAL ASSETS		3,192,991	3,176,605		3,067,797
15	NON-CURRENT LIABILITIES					
17	227	Oblig under Capital Leases	(211,153)	(210,960)	0.973300	(205,327)
18	228.1	Retail Unfd Storm Damage	(131,848)	(131,848)	1.000000	(131,848)
18	228.1	Wholesale Storm Reserve	(9,199)	(9,199)	-	0
19	228.2	Accum Prov. For Injuries & Damages	(14,606)	(14,606)	0.972842	(14,210)
19	228.3	Accum Prov. For Pensions & Benefits	(105,772)	(105,772)	0.972842	(102,899)
20	228.4	Accum Misc. Operating Provisions	(2,394)	(2,394)	0.972842	(2,329)
21	229	Accum Prov for Rate Refunds	0	0	-	0
22	230	Asset Retirement Obligations	(115,670)	(97,150)	1.000000	(97,150)
23	TOTAL NON-CURRENT LIABILITIES		(590,642)	(571,929)		(553,763)
24	CURRENT & ACCRUED LIABILITIES					
26	232	Accounts Payable	(881,431)	(881,431)	0.972843	(857,493)
27	234	Accounts Payable to Assoc. Co.	(168,253)	(168,253)	0.972842	(163,684)
28	236	Taxes Accrued	(121,353)	(124,924)	0.972842	(121,531)
29	237	Interest Accrued	(93,063)	(88,267)	0.972842	(85,870)
30	241	Tax Collections Payable	(25,296)	(25,296)	0.972842	(24,609)
31						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	(1) Account No.	(2) Component	(3) and (4) and (5) and (6)			
			(3) Test Year 2026 Company Total (Schedule B-3)	(4) Test Year 2027 Company Total (Schedule B-3)	(5) Test Year Jurisdictional Factor	(6) Test Year Jurisdictional Amt (4)*(5)
1	241	Tax Collections Payable - SIT WH	(7)	(7)	1.000000	(7)
2	242	Misc. Current & Accrued Liabilities	(77,738)	(77,738)	0.972842	(75,627)
3	242	Misc. Current & Accrued Liabilities - Open Access Deposit	(8,775)	(8,775)	-	0
4	242	Misc. Current & Accrued Liabilities - Solar	(36)	(36)	0.999998	(36)
5	243	Oblig under Capital Leases	(49,018)	(45,721)	0.973300	(44,501)
6	244	Derivative Liability	0	0	-	0
7	245	Derivative Instrument Liab - Hedge	(18,570)	(18,570)	1.000000	(18,570)
8	TOTAL CURRENT & ACCRUED LIABILITIES		(1,443,540)	(1,439,018)		(1,391,927)
9						
10	DEFERRED CREDITS & REGULATORY LIABILITIES					
11	252	FERC Interconnect Liability	(16,575)	(16,575)	0.708711	(11,747)
12	252	Customer Advances for Construction	(27,147)	(27,147)	0.972842	(26,410)
13	253	Other Deferred Credits	(11,322)	(11,322)	0.972842	(11,014)
14	253	FMPA	(21,062)	(21,062)	1.000000	(21,062)
15	253	Exec. Cash Balance Plan	(3,751)	(3,751)	0.972842	(3,649)
16	253	Reserve MGP Sites	(10,014)	(10,014)	0.972842	(9,742)
17	253	Long Term Service Agreement	(8,912)	(8,912)	0.996172	(8,877)
18	253	Deferred PTCs	0	0	1.000000	0
19	253	Pole Attachments - Deferred Revenue	(0)	(0)	0.972842	(0)
20	254	DSM Energy Efficiency	83	83	1.000000	83
21	254	Open Int Rate Swap Cur Reg Liab	(17,162)	(17,162)	1.000000	(17,162)
22	254	CR4&5 Reg Liability	(200,000)	(200,000)	1.000000	(200,000)
23	254	Deferred Property Gains & Losses	(1,550)	(491)	1.000000	(491)
24						
25						
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31						
32						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

			\$000 and DR/(CR)				Witness: O'Hara, Olivier
			(3)	(4)	(5)	(6)	
(1)	(2)						
Line No.	Account No.	Component	Test Year 2026 Company Total (Schedule B-3)	Test Year 2027 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)	
1	254	OPEB Medical & Life	0	0	-	0	
2	254	NDT Qualified Unrealized Gains	(67,558)	(67,558)	1.000000	(67,558)	
3	254	Reg Liability COR	(6,959)	(6,959)	1.000000	(6,959)	
4	254	Deferred Clause Over-Recoveries	(4,351)	(3,612)	1.000000	(3,612)	
5	254	DOE Reimbursement - Reg Liability 2021 Settlement	(0)	(0)	1.000000	(0)	
6	254	Reg Liability Tax Savings - 2021 Settlement Agreement	0	0	-	0	
7	254	Deferred GPIF	(206)	(206)	1.000000	(206)	
8	TOTAL DEFERRED CREDITS & REGULATORY LIABILITIES		<u>(396,487)</u>	<u>(394,688)</u>		<u>(388,408)</u>	
9	TOTAL WORKING CAPITAL LIABILITIES		<u>(2,430,668)</u>	<u>(2,405,635)</u>		<u>(2,334,097)</u>	
10	WORKING CAPITAL ALLOWANCE		762,323	770,971		733,696	
11							
12	TOTAL COMMISSION & COMPANY ADJUSTMENTS						
13	123	Investment in Associated Companies	(6,553)	(6,553)	1.000000	(6,553)	
14	124	Other Investments	(1,363)	(1,363)	1.000000	(1,363)	
15	128	Special Funds	(466,916)	(448,396)	1.000000	(448,396)	
16	142	Accounts Receivable	(3,453)	(3,453)	1.000000	(3,453)	
17	153-163	Other Materials & Supplies	(8,798)	(8,798)	0.999995	(8,798)	
18	175	Derivative Assets	(17,162)	(17,162)	1.000000	(17,162)	
19	182	Regulatory Assets	(97,210)	(108,624)	1.000000	(108,624)	
20	182	Regulatory Assets - Capital Recovery - Intermediate	6,121	4,413	0.952398	4,203	
21	182	Regulatory Assets - Capital Recovery - Peaking	6,512	4,695	0.977923	4,591	
22	186	Misc Deferred Debits	(76,102)	(63,401)	1.000000	(63,401)	
23	186	Misc Deferred Debits - Job Accounts	(175)	(175)	1.000000	(175)	
24	227	Oblig under Capital Leases	211,153	210,960	0.973300	205,327	
25	230	Asset Retirement Obligations	115,670	97,150	1.000000	97,150	
26	232	Accounts Payable	20	20	1.000000	20	
27	241	Tax Collections Payable	7	7	1.000000	7	
28	243	Obligation Under Capital Leases	49,018	45,721	0.973300	44,501	
29	243	Derivative Liabilities	18,570	18,570	1.000000	18,570	
30	253	Other Deferred Credits -FMPA	21,062	21,062	1.000000	21,062	
31	254	Other Regulatory Liabilities	91,802	91,802	1.000000	91,802	
32	TOTAL COMMISSION & COMPANY ADJUSTMENTS		<u>(157,797)</u>	<u>(163,525)</u>		<u>(170,692)</u>	
33	ADJUSTED WORKING CAPITAL ALLOWANCE		<u>604,526</u>	<u>607,445</u>		<u>563,004</u>	
34							

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(3)	(4)	(5)	(6)
			Test Year 2025 Company Total (Schedule B-3)	Test Year 2026 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)
1		OTHER PROPERTY & INVESTMENTS				
2	123	Investment in Associated Companies	6,553	6,553	1.000000	6,553
3	124	Other Investments	1,363	1,363	1.000000	1,363
4	128	Special Funds	510,958	466,916	1.000000	466,916
5		TOTAL OTHER PROPERTY & INVESTMENTS	518,874	474,832		474,832
6						
7		CURRENT & ACCRUED ASSETS				
8	131	Cash	21,834	32,262	0.972811	31,385
9	134	Special Deposits	0	0	-	0
10	136	Short Term Investments	0	0	-	0
11	141	Notes Receivable	0	0	-	0
12	142	Customer Accounts Receivable	549,099	549,192	0.972811	534,260
13	142	Customer Accounts Receivable - Non Regulated	3,453	3,453	1.000000	3,453
14	142	Customer Accounts Receivable - CSS Retail	278	278	1.000000	278
15	142	Customer Accounts Receivable - Wholesale	41,043	41,043	-	0
16	143	Other Accounts Receivable	49,668	49,668	0.972811	48,318
17	143	Other Accounts Receivable - Franchise Tax	0	0	-	0
18	144	Accum Prov for Uncollectible Accts	(36,121)	(36,121)	1.000000	(36,121)
19	146	Accounts Rec from Associated Co	11,717	11,717	0.972811	11,399
20	151	Fuel Stock	112,485	110,364	0.999995	110,363
21	151	Fuel Stock - Diesel	96,569	96,335	0.970432	93,486
22	153 - 163	Other Materials & Supplies	394,602	394,602	0.931382	367,525
23	153 - 163	Other Materials & Supplies - Ammonia/Limestone/SO2	8,798	8,798	0.999995	8,798
24	165	Prepayments - Demand	66,519	66,519	0.999998	66,519
25	165	Prepayments - Other	0	0	-	0
26	165	Prepayments - Insurance	10,759	11,117	0.931381	10,354
27	171	Interest Receivable	0	0	-	0
28	172	Rents Receivable	74	74	0.972811	72
29	173	Accrued Utility Revenues	122,821	122,821	1.000000	122,821
30	174	Misc. Current & Accrued Assets	0	0	-	0
31						
32						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:

<input type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input checked="" type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(3) and (4)		(5) and (6)	
			Test Year 2025 Company Total (Schedule B-3)	Test Year 2026 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)
1	175	Derivative Assets	17,162	17,162	1.000000	17,162
2	176	Derivative Instrument Assets - Hedge	0	0	-	0
3		TOTAL CURRENT & ACCRUED ASSETS	1,470,760	1,479,284		1,390,072
4						
5		REGULATORY ASSETS & DEFERRED DEBITS				
6	182	Other Regulatory Assets	(14)	(14)	0.972811	(13)
7	182	COR Reg Asset	460,649	460,649	1.000000	460,649
8	182	Deferred Depreciation Reg Asset	17,812	17,522	1.000000	17,522
9	182	Non-AMI Meter Reg Asset	13,907	7,626	1.000000	7,626
10	182	ARO Reg Asset	30,261	31,951	1.000000	31,951
11	182	ECCR - Load Management Switches Reg Asset	(3,197)	(7,808)	1.000000	(7,808)
12	182	Extraordinary Property Loss - Wholesale Reg Asset	1,373	1,373	-	0
13	182	OPEB Medical and Life Re Asset	11,660	11,660	0.972811	11,343
14	182	Pension-Related Reg Assets	417,300	436,067	0.972811	424,210
15	182	Pension-Settlement Accounting	13,379	16,130	0.972811	15,691
16	182	Fuel - PPA Buyout Reg Asset	58,416	51,865	1.000000	51,865
17	182	CCR - PPA Buyout Reg Asset	0	0	1.000000	0
18	182	Deferred CR3 Depreciation - Contra	(28,622)	(26,020)	1.000000	(26,020)
19	182	Closed Interest Rate Hedge Reg Asset	36,630	29,330	0.972811	28,533
20	182	CR South Reg Asset	0	0	-	0
21	182	Fuel - Deferred GPIF Reg Asset	0	0	-	0
22	182	Clause - Deferred Under-Recoveries	(3,057)	(13,772)	1.000000	(13,772)
23	182	Dismantlement Reg Asset - 2021 Settlement	18,573	12,526	0.972811	12,185
24	182	Storm Capitalization Reg Asset - 2021 Settlement	25,241	24,167	1.000000	24,167
25	182	Derivative MTM Oil - Reg Asset	18,570	18,570	1.000000	18,570
26	182	Current Portion of Regulatory Assets	0	0	-	0
27	182	Reg Asset - Pro Co Formation	525	525	1.000000	525
28	182	Deferred Capacity - Florida Retail	0	0	1.000000	0
29	183	Prelim Survey & Invest Charges	5,261	5,261	0.972811	5,118
30	184	Clearing Accounts	8	8	0.972811	8
31	185	Temporary Facilities	0	0	-	0
32						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(3) and (4)		(5) and (6)	
			Test Year 2025 Company Total (Schedule B-3)	Test Year 2026 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)
1	186	Misc. Deferred Debits	176	176	1.000000	176
2	186	CR3 Dry Cask Storage Reg Asset	91,487	86,666	1.000000	86,666
3	186	Straight Line Lease Deferred	(5,183)	(5,183)	0.972811	(5,042)
4	186	Deferred Storm Costs	0	0	-	0
5	186	SECI Deferred Debit	3,129	3,129	-	0
6	186	Customer Connect O&M Deferral	68,075	62,562	1.000000	62,562
7	186	Misc WIP Fp Dist Wids	844	844	1.000000	844
8	186	Deferred Rate Case Expense	431	314	1.000000	314
9	186	Vision Florida	2,521	1,954	1.000000	1,954
10	186	Deferred Workers Comp	8,929	8,929	0.972811	8,686
11	186	Deferred EVSC Pilot 2017 Settlement	691	0	1.000000	0
12	186	Deferred Project - Non-Regulated	1,869	1,869	1.000000	1,869
13	TOTAL REGULATORY ASSETS & DEFERRED DEBITS		1,267,646	1,238,875		1,220,378
14	TOTAL WORKING CAPITAL ASSETS		3,257,280	3,192,991		3,085,286
15	NON-CURRENT LIABILITIES					
17	227	Oblig under Capital Leases	(214,643)	(211,153)	0.973414	(205,539)
18	228.1	Retail Unfd Storm Damage	(131,848)	(131,848)	1.000000	(131,848)
18	228.1	Wholesale Storm Reserve	(9,199)	(9,199)	-	0
19	228.2	Accum Prov. For Injuries & Damages	(14,606)	(14,606)	0.972811	(14,209)
19	228.3	Accum Prov. For Pensions & Benefits	(105,772)	(105,772)	0.972811	(102,896)
20	228.4	Accum Misc. Operating Provisions	(2,394)	(2,394)	0.972811	(2,329)
21	229	Accum Prov for Rate Refunds	0	0	-	0
22	230	Asset Retirement Obligations	(159,712)	(115,670)	1.000000	(115,670)
23	TOTAL NON-CURRENT LIABILITIES		(638,174)	(590,642)		(572,492)
24	CURRENT & ACCRUED LIABILITIES					
26	232	Accounts Payable	(881,431)	(881,431)	0.972812	(857,466)
27	234	Accounts Payable to Assoc. Co.	(168,253)	(168,253)	0.972811	(163,678)
28	236	Taxes Accrued	(124,784)	(121,353)	0.972811	(118,054)
29	237	Interest Accrued	(93,079)	(93,063)	0.972811	(90,533)
30	241	Tax Collections Payable	(25,296)	(25,296)	0.972811	(24,608)
31						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	(1) Account No.	(2) Component	(3) and (4)		(5)	(6)
			Test Year 2025 Company Total (Schedule B-3)	Test Year 2026 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)
1	242	Tax Collections Payable - SIT WH	(7)	(7)	1.000000	(7)
2	242	Misc. Current & Accrued Liabilities	(77,738)	(77,738)	0.972811	(75,625)
3	242	Misc. Current & Accrued Liabilities - Open Access Deposit	(8,775)	(8,775)	-	0
4	242	Misc. Current & Accrued Liabilities - Solar	(36)	(36)	0.999998	(36)
5	243	Oblig under Capital Leases	(50,159)	(49,018)	0.973414	(47,715)
6	244	Derivative Liability	0	0	-	0
7	245	Derivative Instrument Liab - Hedge	(18,570)	(18,570)	1.000000	(18,570)
8	TOTAL CURRENT & ACCRUED LIABILITIES		(1,448,127)	(1,443,540)		(1,396,291)
9						
10	DEFERRED CREDITS & REGULATORY LIABILITIES					
11	252	FERC Interconnect Liability	(16,575)	(16,575)	0.711545	(11,794)
12	252	Customer Advances for Construction	(27,147)	(27,147)	0.972811	(26,409)
13	253	Other Deferred Credits	(11,322)	(11,322)	0.972811	(11,014)
14	253	FMPA	(21,062)	(21,062)	1.000000	(21,062)
15	253	Exec. Cash Balance Plan	(3,751)	(3,751)	0.972811	(3,649)
16	253	Reserve MGP Sites	(10,014)	(10,014)	0.972811	(9,742)
17	253	Long Term Service Agreement	(8,912)	(8,912)	0.995963	(8,876)
18	253	Deferred PTCs	0	0	1.000000	0
19	253	Pole Attachments - Deferred Revenue	(0)	(0)	0.972811	(0)
20	254	DSM Energy Efficiency	83	83	1.000000	83
21	254	Open Int Rate Swap Cur Reg Liab	(17,162)	(17,162)	1.000000	(17,162)
22	254	CR4&5 Reg Liability	(200,000)	(200,000)	1.000000	(200,000)
23	254	Deferred Property Gains & Losses	(2,780)	(1,550)	1.000000	(1,550)
24						
25						
26						
27						
28						
29						
30						
31						
32						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

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

Type of Data Shown:

<input type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input checked="" type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input type="checkbox"/> Prior Year Ended	12/31/2024
<input type="checkbox"/> Historical Year Ended	12/31/2023

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(3) and (4)		(5) and (6)	
			Test Year 2025 Company Total (Schedule B-3)	Test Year 2026 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)
1	254	OPEB Medical & Life	0	0	-	0
2	254	NDT Qualified Unrealized Gains	(67,558)	(67,558)	1.000000	(67,558)
3	254	Reg Liability COR	(6,959)	(6,959)	1.000000	(6,959)
4	254	Deferred Clause Over-Recoveries	(5,070)	(4,351)	1.000000	(4,351)
5	254	DOE Reimbursement - Reg Liability 2021 Settlement	(0)	(0)	1.000000	(0)
6	254	Reg Liability Tax Savings - 2021 Settlement Agreement	(2,231)	0	-	0
7	254	Deferred GPIF	(206)	(206)	1.000000	(206)
8		TOTAL DEFERRED CREDITS & REGULATORY LIABILITIES	<u>(400,666)</u>	<u>(396,487)</u>		<u>(390,249)</u>
9		TOTAL WORKING CAPITAL LIABILITIES	<u>(2,486,968)</u>	<u>(2,430,668)</u>		<u>(2,359,032)</u>
10		WORKING CAPITAL ALLOWANCE	770,312	762,323		726,251
11						
12		TOTAL COMMISSION & COMPANY ADJUSTMENTS				
13	123	Investment in Associated Companies	(6,553)	(6,553)	1.000000	(6,553)
14	124	Other Investments	(1,363)	(1,363)	1.000000	(1,363)
15	128	Special Funds	(510,958)	(466,916)	1.000000	(466,916)
16	142	Accounts Receivable	(3,453)	(3,453)	1.000000	(3,453)
17	153-163	Other Materials & Supplies	(8,798)	(8,798)	0.999995	(8,798)
18	175	Derivative Assets	(17,162)	(17,162)	1.000000	(17,162)
19	182	Regulatory Assets	(85,329)	(97,210)	1.000000	(97,210)
20	182	Regulatory Assets - Capital Recovery - Intermediate	7,162	6,121	0.952398	5,830
21	182	Regulatory Assets - Capital Recovery - Peaking	7,619	6,512	0.976451	6,359
22	186	Misc Deferred Debits	(87,490)	(76,102)	1.000000	(76,102)
23	186	Misc Deferred Debits - Job Accounts	(175)	(175)	1.000000	(175)
24	227	Oblig under Capital Leases	214,643	211,153	0.973414	205,539
25	230	Asset Retirement Obligations	159,712	115,670	1.000000	115,670
26	232	Accounts Payable	20	20	1.000000	20
27	241	Tax Collections Payable	7	7	1.000000	7
28	243	Obligation Under Capital Leases	50,159	49,018	0.973414	47,715
29	243	Derivative Liabilities	18,570	18,570	1.000000	18,570
30	253	Other Deferred Credits -FMPA	21,062	21,062	1.000000	21,062
31	254	Other Regulatory Liabilities	91,802	91,802	1.000000	91,802
32		TOTAL COMMISSION & COMPANY ADJUSTMENTS	<u>(150,525)</u>	<u>(157,797)</u>		<u>(165,158)</u>
33						
34		ADJUSTED WORKING CAPITAL ALLOWANCE	<u>619,787</u>	<u>604,526</u>		<u>561,092</u>
35						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 _ Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(2)			
			(3) Prior Year 2024 Company Total (Schedule B-3)	(4) Test Year 2025 Company Total (Schedule B-3)	(5) Test Year Jurisdictional Factor	(6) Test Year Jurisdictional Amt (4)*(5)
1		OTHER PROPERTY & INVESTMENTS				
2	123	Investment in Associated Companies	6,553	6,553	1.000000	6,553
3	124	Other Investments	1,363	1,363	1.000000	1,363
4	128	Special Funds	569,865	510,958	1.000000	510,958
5		TOTAL OTHER PROPERTY & INVESTMENTS	577,781	518,874		518,874
6						
7		CURRENT & ACCRUED ASSETS				
8	131	Cash	11,835	21,834	0.973149	21,248
9	134	Special Deposits	0	0	-	0
10	136	Short Term Investments	0	0	-	0
11	141	Notes Receivable	0	0	-	0
12	142	Customer Accounts Receivable	617,047	549,099	0.973149	534,355
13	142	Customer Accounts Receivable - Non Regulated	3,453	3,453	1.000000	3,453
14	142	Customer Accounts Receivable - CSS Retail	278	278	1.000000	278
15	142	Customer Accounts Receivable - Wholesale	41,043	41,043	-	0
16	143	Other Accounts Receivable	49,668	49,668	0.973149	48,335
17	143	Other Accounts Receivable - Franchise Tax	0	0	-	0
18	144	Accum Prov for Uncollectible Accts	(36,121)	(36,121)	1.000000	(36,121)
19	146	Accounts Rec from Associated Co	11,717	11,717	0.973149	11,403
20	151	Fuel Stock	115,820	112,485	0.999995	112,484
21	151	Fuel Stock - Diesel	96,779	96,569	0.979341	94,574
22	153 - 163	Other Materials & Supplies	394,602	394,602	0.932033	367,782
23	153 - 163	Other Materials & Supplies - Ammonia/Limestone/SO2	8,798	8,798	0.999995	8,798
24	165	Prepayments - Demand	66,519	66,519	0.999998	66,519
25	165	Prepayments - Other	0	0	-	0
26	165	Prepayments - Insurance	10,326	10,759	0.932032	10,027
27	171	Interest Receivable	0	0	-	0
28	172	Rents Receivable	74	74	0.973149	72
29	173	Accrued Utility Revenues	122,821	122,821	1.000000	122,821
30	174	Misc. Current & Accrued Assets	0	0	-	0
31						
32						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 _ Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

\$000 and DR/(CR)

Witness: O'Hara, Olivier

		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No.	Component	Prior Year 2024 Company Total (Schedule B-3)	Test Year 2025 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)	
1	175	Derivative Assets	17,162	17,162	1.000000	17,162	
2	176	Derivative Instrument Assets - Hedge	0	0	-	0	
3	TOTAL CURRENT & ACCRUED ASSETS		1,531,821	1,470,760		1,383,190	
4							
5	REGULATORY ASSETS & DEFERRED DEBITS						
6	182	Other Regulatory Assets	(14)	(14)	0.973149	(13)	
7	182	COR Reg Asset	460,649	460,649	1.000000	460,649	
8	182	Deferred Depreciation Reg Asset	18,393	17,812	1.000000	17,812	
9	182	Non-AMI Meter Reg Asset	20,189	13,907	1.000000	13,907	
10	182	ARO Reg Asset	28,572	30,261	1.000000	30,261	
11	182	ECCR - Load Management Switches Reg Asset	1,157	(3,197)	1.000000	(3,197)	
12	182	Extraordinary Property Loss - (Whsle)	1,373	1,373	-	0	
13	182	OPEB Medical and Life Re Asset	11,660	11,660	0.973149	11,347	
14	182	Pension-Related Reg Assets	388,674	417,300	0.973149	406,095	
15	182	Pension-Settlement Accounting	13,295	13,379	0.973149	13,020	
16	182	Fuel - PPA Buyout Reg Asset	64,967	58,416	1.000000	58,416	
17	182	CCR - PPA Buyout Reg Asset	0	0	1.000000	0	
18	182	Deferred CR3 Depreciation - Contra	(31,224)	(28,622)	1.000000	(28,622)	
19	182	Closed Interest Rate Hedge Reg Asset	43,930	36,630	0.973149	35,646	
20	182	CR South Reg Asset	0	0	-	0	
21	182	Fuel - Deferred GPIF Reg Asset	0	0	-	0	
22	182	Clause - Deferred Under-Recoveries	395,485	(3,057)	1.000000	(3,057)	
23	182	Dismantlement Reg Asset - 2021 Settlement	39,110	18,573	0.973149	18,074	
24	182	Storm Capitalization Reg Asset - 2021 Settlement	26,315	25,241	1.000000	25,241	
25	182	Derivative MTM Oil - Reg Asset	18,570	18,570	1.000000	18,570	
26	182	Current Portion of Regulatory Assets	0	0	-	0	
27	182	Reg Asset - Pro Co Formation	525	525	1.000000	525	
28	182	Deferred Capacity - Florida Retail	0	0	1.000000	0	
29	183	Prelim Survey & Invest Charges	5,261	5,261	0.973149	5,120	
30	184	Clearing Accounts	8	8	0.973149	8	
31	185	Temporary Facilities	0	0	-	0	
32							

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 _ Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(2)			
			(3) Prior Year 2024 Company Total (Schedule B-3)	(4) Test Year 2025 Company Total (Schedule B-3)	(5) Test Year Jurisdictional Factor	(6) Test Year Jurisdictional Amt (4)*(5)
1	186	Misc. Deferred Debits	176	176	1.000000	176
2	186	CR3 Dry Cask Storage Reg Asset	93,897	91,487	1.000000	91,487
3	186	Straight Line Lease Deferred	(5,183)	(5,183)	0.973149	(5,044)
4	186	Deferred Storm Costs	0	0	-	0
5	186	SECI Deferred Debit	3,129	3,129	-	0
6	186	Customer Connect O&M Deferral	73,589	68,075	1.000000	68,075
7	186	Misc WIP Fp Dist Wids	844	844	1.000000	844
8	186	Deferred Rate Case Expense	664	431	1.000000	431
9	186	Vision Florida	2,103	2,521	1.000000	2,521
10	186	Deferred Workers Comp	8,929	8,929	0.973149	8,689
11	186	Deferred EVSC Pilot 2017 Settlement	3,130	691	1.000000	691
12	186	Deferred Project - Non-Regulated	1,869	1,869	1.000000	1,869
13	TOTAL REGULATORY ASSETS & DEFERRED DEBITS		1,690,045	1,267,646		1,249,542
14	TOTAL WORKING CAPITAL ASSETS		3,799,647	3,257,280		3,151,610
15						
16	NON-CURRENT LIABILITIES					
17	227	Oblig under Capital Leases	(219,275)	(214,643)	0.973660	(208,990)
18	228.1	Retail Unfd Storm Damage	(114,443)	(131,848)	1.000000	(131,848)
18	228.1	Wholesale Storm Reserve	(9,199)	(9,199)	-	0
19	228.2	Accum Prov. For Injuries & Damages	(14,606)	(14,606)	0.973149	(14,214)
19	228.3	Accum Prov. For Pensions & Benefits	(105,772)	(105,772)	0.973149	(102,932)
20	228.4	Accum Misc. Operating Provisions	(2,394)	(2,394)	0.973149	(2,330)
21	229	Accum Prov for Rate Refunds	0	0	-	0
22	230	Asset Retirement Obligations	(218,619)	(159,712)	1.000000	(159,712)
23	TOTAL NON-CURRENT LIABILITIES		(684,308)	(638,174)		(620,025)
24						
25	CURRENT & ACCRUED LIABILITIES					
26	232	Accounts Payable	(881,431)	(881,431)	0.973150	(857,764)
27	234	Accounts Payable to Assoc. Co.	(168,253)	(168,253)	0.973149	(163,735)
28	236	Taxes Accrued	(185,364)	(124,784)	0.973149	(121,434)
29	237	Interest Accrued	(94,055)	(93,079)	0.973149	(90,580)
30	241	Tax Collections Payable	(25,296)	(25,296)	0.973149	(24,617)
31						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 _ Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	(1) Account No.	(2) Component	\$000 and DR/(CR)		(5) Test Year Jurisdictional Factor	(6) Test Year Jurisdictional Amt (4)*(5)
			(3) Prior Year 2024 Company Total (Schedule B-3)	(4) Test Year 2025 Company Total (Schedule B-3)		
1	242	Tax Collections Payable - SIT WH	(7)	(7)	1.000000	(7)
2	242	Misc. Current & Accrued Liabilities	(77,536)	(77,738)	0.973149	(75,651)
3	242	Misc. Current & Accrued Liabilities - Open Access Deposit	(8,775)	(8,775)	-	0
4	242	Misc. Current & Accrued Liabilities - Solar	(36)	(36)	0.999998	(36)
5	243	Oblig under Capital Leases	(50,553)	(50,159)	0.973660	(48,838)
6	244	Derivative Liability	0	0	-	0
7	245	Derivative Instrument Liab - Hedge	(18,570)	(18,570)	1.000000	(18,570)
8	TOTAL CURRENT & ACCRUED LIABILITIES		(1,509,874)	(1,448,127)		(1,401,231)
9						
10	DEFERRED CREDITS & REGULATORY LIABILITIES					
11	252	FERC Interconnect Liability	(18,705)	(16,575)	0.714092	(11,836)
12	252	Customer Advances for Construction	(27,147)	(27,147)	0.973149	(26,418)
13	253	Other Deferred Credits	(11,322)	(11,322)	0.973149	(11,018)
14	253	FMPA	(21,062)	(21,062)	1.000000	(21,062)
15	253	Exec. Cash Balance Plan	(3,751)	(3,751)	0.973149	(3,651)
16	253	Reserve MGP Sites	(10,014)	(10,014)	0.973149	(9,745)
17	253	Long Term Service Agreement	(8,912)	(8,912)	0.995771	(8,874)
18	253	Deferred PTCs	0	0	1.000000	0
19	253	Pole Attachments - Deferred Revenue	(0)	(0)	0.973149	(0)
20	254	DSM Energy Efficiency	83	83	1.000000	83
21	254	Open Int Rate Swap Cur Reg Liab	(17,162)	(17,162)	1.000000	(17,162)
22	254	CR4&5 Reg Liability	(200,000)	(200,000)	1.000000	(200,000)
23	254	Deferred Property Gains & Losses	(4,105)	(2,780)	1.000000	(2,780)
24						
25						
26						
27						
28						
29						
30						
31						
32						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year 3 Ended 12/31/2027
 _ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 _ Prior Year Ended 12/31/2024
 _ Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

\$000 and DR/(CR)

Witness: O'Hara, Olivier

Line No.	Account No.	(1) Component	(3)		(4)	(5)	(6)
			Prior Year 2024 Company Total (Schedule B-3)	Test Year 2025 Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amt (4)*(5)	
1	254	OPEB Medical & Life	0	0	-	0	0
2	254	NDT Qualified Unrealized Gains	(67,558)	(67,558)	1.000000	(67,558)	(67,558)
3	254	Reg Liability COR	(6,959)	(6,959)	1.000000	(6,959)	(6,959)
4	254	Deferred Clause Over-Recoveries	(24,451)	(5,070)	1.000000	(5,070)	(5,070)
5	254	DOE Reimbursement - Reg Liability 2021 Settlement	(27,660)	(0)	1.000000	(0)	(0)
6	254	Reg Liability Tax Savings - 2021 Settlement Agreement	(29,000)	(2,231)	1.000000	(2,231)	(2,231)
7	254	Deferred GPIF	(206)	(206)	1.000000	(206)	(206)
8	TOTAL DEFERRED CREDITS & REGULATORY LIABILITIES		(477,931)	(400,666)			(394,487)
9	TOTAL WORKING CAPITAL LIABILITIES		(2,672,113)	(2,486,968)			(2,415,743)
10	WORKING CAPITAL ALLOWANCE		1,127,534	770,312			735,863
11							
12	TOTAL COMMISSION & COMPANY ADJUSTMENTS						
13	123	Investment in Associated Companies	(6,553)	(6,553)	1.000000	(6,553)	(6,553)
14	124	Other Investments	(1,363)	(1,363)	1.000000	(1,363)	(1,363)
15	128	Special Funds	(569,865)	(510,958)	1.000000	(510,958)	(510,958)
16	142	Accounts Receivable	(3,453)	(3,453)	1.000000	(3,453)	(3,453)
17	153-163	Other Materials & Supplies	(8,798)	(8,798)	0.999995	(8,798)	(8,798)
18	175	Derivative Assets	(17,162)	(17,162)	1.000000	(17,162)	(17,162)
19	182	Regulatory Assets	(478,053)	(85,329)	1.000000	(85,329)	(85,329)
20	182	Regulatory Assets - Capital Recovery - Intermediate	-	7,162	0.952120	6,819	6,819
21	182	Regulatory Assets - Capital Recovery - Peaking	-	7,619	0.976316	7,438	7,438
22	186	Misc Deferred Debits	(94,223)	(87,490)	1.000000	(87,490)	(87,490)
23	186	Misc Deferred Debits - Job Accounts	(175)	(175)	1.000000	(175)	(175)
24	227	Oblig under Capital Leases	219,275	214,643	0.973660	208,990	208,990
25	230	Asset Retirement Obligations	218,619	159,712	1.000000	159,712	159,712
26	232	Accounts Payable	20	20	1.000000	20	20
27	241	Tax Collections Payable	7	7	1.000000	7	7
28	243	Obligation Under Capital Leases	50,553	50,159	0.973660	48,838	48,838
29	245	Derivative Liabilities	18,570	18,570	1.000000	18,570	18,570
30	253	Other Deferred Credits -FMPA	21,062	21,062	1.000000	21,062	21,062
31	254	Other Regulatory Liabilities	116,253	91,802	1.000000	91,802	91,802
32	TOTAL COMMISSION & COMPANY ADJUSTMENTS		(535,287)	(150,525)			(158,023)
33							
34	ADJUSTED WORKING CAPITAL ALLOWANCE		592,247	619,787			577,840
35							

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
1	Coal - Total																		
2	Dec-26	1,147.2	95,860	83.56	-	1,217	0.00	-	1,217	0.00	-	-	0.00	0.00	0	0.00	1,147.2	95,860	83.56
3	Jan-27	1,147.2	95,860	83.56	20.2	2,922	144.86	10.1	2,151	213.28	(10.1)	(814)	0.00	0.00	0.00	0.00	1,147.2	95,818	83.52
4	Feb-27	1,147.2	95,818	83.52	10.2	2,122	208.40	5.1	1,733	340.36	(5.1)	(411)	0.00	0.00	0.00	0.00	1,147.2	95,796	83.50
5	Mar-27	1,147.2	95,796	83.50	99.5	9,264	93.15	49.7	5,460	0.00	(49.7)	(4,005)	0.00	0.00	0.00	0.00	1,147.2	95,595	83.33
6	Apr-27	1,147.2	95,595	83.33	1.4	1,416	1,034.02	0.7	1,364	1,992.04	(0.7)	(55)	0.00	0.00	0.00	0.00	1,147.2	95,592	83.32
7	May-27	1,147.2	95,592	83.32	152.4	13,489	88.50	76.2	7,653	100.42	(76.2)	(6,125)	0.00	0.00	0.00	0.00	1,147.2	95,303	83.07
8	Jun-27	1,147.2	95,303	83.07	161.2	14,181	87.96	80.6	8,000	99.23	(80.6)	(6,467)	0.00	0.00	0.00	0.00	1,147.2	95,017	82.82
9	Jul-27	1,147.2	95,017	82.82	175.0	15,267	87.25	87.5	8,549	97.71	(87.5)	(7,007)	0.00	0.00	0.00	0.00	1,147.2	94,729	82.57
10	Aug-27	1,147.2	94,729	82.57	163.9	14,371	87.70	81.9	8,070	98.50	(81.9)	(6,552)	0.00	0.00	0.00	0.00	1,147.2	94,478	82.35
11	Sep-27	1,147.2	94,478	82.35	156.5	13,774	88.03	78.2	7,750	99.06	(78.2)	(6,249)	0.00	0.00	0.00	0.00	1,147.2	94,252	82.16
12	Oct-27	1,147.2	94,252	82.16	123.0	11,013	89.54	61.5	6,273	101.99	(61.5)	(4,909)	0.00	0.00	0.00	0.00	1,147.2	94,085	82.01
13	Nov-27	1,147.2	94,085	82.01	-	1,217	0.00	-	1,217	0.00	-	-	0.00	0.00	0.00	0.00	1,147.2	94,085	82.01
14	Dec-27	1,147.2	94,085	82.01	3.1	1,467	467.38	1.6	1,346	0.00	(1.6)	(125)	0.00	0.00	0.00	0.00	1,147.2	94,080	82.01
15	Thirteen Month Total	14,914.0	1,236,470		1,066	101,720		533	60,781		(533)	(42,718)	0.00	0.00			14,914	1,234,690	
16																			
17	Thirteen Month Average	1,147.2	95,113		82	7,825		41	4,675		(41)	(3,286)	0.00	0.00			1,147	94,976	
18																			
19																			
20	Month and Year	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
21	Crystal River Coal Unit 4 & 5																		
22	Dec-26	637.3	54,714	85.85	0.0	1,217	0.00	0.0	1,217	0.00	0.00	-	0.00	-	0.00	0.00	637.3	54,714	85.85
23	Jan-27	637.3	54,714	85.85	10.1	2,122	210.43	10.1	2,151	213.28	0.00	-	0.00	-	0.00	0.00	637.3	54,685	85.80
24	Feb-27	637.3	54,685	85.80	5.1	1,718	337.52	5.1	1,733	340.36	0.00	-	0.00	-	0.00	0.00	637.3	54,670	85.78
25	Mar-27	637.3	54,670	85.78	49.7	5,322	107.01	49.7	5,460	109.80	0.00	-	0.00	-	0.00	0.00	637.3	54,531	85.56
26	Apr-27	637.3	54,531	85.56	0.7	1,362	1,989.25	0.7	1,364	1,992.04	0.00	-	0.00	-	0.00	0.00	637.3	54,530	85.56
27	May-27	637.3	54,530	85.56	76.2	7,447	97.72	76.2	7,653	100.42	0.00	-	0.00	-	0.00	0.00	637.3	54,324	85.23
28	Jun-27	637.3	54,324	85.23	80.6	7,790	96.63	80.6	8,000	99.23	0.00	-	0.00	-	0.00	0.00	637.3	54,114	84.90
29	Jul-27	637.3	54,114	84.90	87.5	8,331	95.22	87.5	8,549	97.71	0.00	-	0.00	-	0.00	0.00	637.3	53,896	84.56
30	Aug-27	637.3	53,896	84.56	81.9	7,875	96.12	81.9	8,070	98.50	0.00	-	0.00	-	0.00	0.00	637.3	53,701	84.26
31	Sep-27	637.3	53,701	84.26	78.2	7,572	96.78	78.2	7,750	99.06	0.00	-	0.00	-	0.00	0.00	637.3	53,523	83.98
32	Oct-27	637.3	53,523	83.98	61.5	6,138	99.80	61.5	6,273	101.99	0.00	-	0.00	-	0.00	0.00	637.3	53,388	83.77
33	Nov-27	637.3	53,388	83.77	0.00	1,217	0.00	0.00	1,217	0.00	0.00	-	0.00	-	0.00	0.00	637.3	53,388	83.77
34	Dec-27	637.3	53,388	83.77	1.57	1,342	855.50	1.6	1,346	857.69	0.00	-	0.00	-	0.00	0.00	637.3	53,385	83.76
35	Thirteen Month Total	8,285.5	704,178		533.1	59,453		533.1	60,781		0.00	-	0.00	0.00	0.00		8,285.5	702,849	
36																			
37	Thirteen Month Average	637.3	54,168		41.0	4,573		41.0	4,675		0.00	-	0.00	0.00	0.00		637.3	54,065	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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).

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
1	Inventory Location	In-Transit Coal						Fuel Type : Regular Coal											
2	Dec-26	509.9	41,147	80.70	-	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	509.9	41,147	80.70
3	Jan-27	509.9	41,147	80.70	10.1	800	79.28	0.00	-	0.00	(10.1)	(814)	80.67	0.00	-	0.00	509.9	41,133	80.67
4	Feb-27	509.9	41,133	80.67	5.1	404	79.28	0.00	-	0.00	(5.1)	(411)	80.66	0.00	-	0.00	509.9	41,126	80.66
5	Mar-27	509.9	41,126	80.66	49.7	3,942	79.28	0.00	-	0.00	-49.73	(4,005)	80.54	0.00	-	0.00	509.9	41,063	80.54
6	Apr-27	509.9	41,063	80.54	0.7	54	79.28	0.00	-	0.00	(0.7)	(55)	80.53	0.00	-	0.00	509.9	41,062	80.53
7	May-27	509.9	41,062	80.53	76.2	6,042	79.28	0.00	-	0.00	(76.2)	(6,125)	80.37	0.00	-	0.00	509.9	40,979	80.37
8	Jun-27	509.9	40,979	80.37	80.6	6,391	79.28	0.00	-	0.00	(80.6)	(6,467)	80.22	0.00	-	0.00	509.9	40,903	80.22
9	Jul-27	509.9	40,903	80.22	87.5	6,936	79.28	0.00	-	0.00	(87.5)	(7,007)	80.08	0.00	-	0.00	509.9	40,833	80.08
10	Aug-27	509.9	40,833	80.08	81.9	6,496	79.28	0.00	-	0.00	(81.9)	(6,552)	79.97	0.00	-	0.00	509.9	40,776	79.97
11	Sep-27	509.9	40,776	79.97	78.2	6,202	79.28	0.00	-	0.00	(78.2)	(6,249)	79.88	0.00	-	0.00	509.9	40,729	79.88
12	Oct-27	509.9	40,729	79.88	61.5	4,876	79.28	0.00	-	0.00	(61.5)	(4,909)	79.82	0.00	-	0.00	509.9	40,696	79.82
13	Nov-27	509.9	40,696	79.82	-	-	0.00	0.00	-	0.00	-	-	0.00	0.00	-	0.00	509.9	40,696	79.82
14	Dec-27	509.9	40,696	79.82	1.6	124	79.28	0.00	-	0.00	-1.57	(125)	79.81	0.00	-	0.00	509.9	40,696	79.81
15	Thirteen Month Total	6,628.4	532,292		533.1	42,267		0.00	-		(533.1)	(42,718)		0.00	0.00		6,628.4	531,841	
16																			
17	Thirteen Month Average	509.9	40,946		41.0	3,251		0.00	-		(41.0)	(3,286)		0.00	0.00		509.9	40,911	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Anclote 1 & 2						Fuel Type : Residual Oil											
22	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Suwannee 1-3						Fuel Type : Residual Oil											
2	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
3	Jan-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
4	Feb-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
5	Mar-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
6	Apr-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
7	May-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
8	Jun-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
9	Jul-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
10	Aug-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
11	Sep-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
12	Oct-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
13	Nov-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
14	Dec-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
15	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
16																			
17	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers 1 - 2						Fuel Type : Distillate Oil											
22	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		-	-	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		-	-	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Bartow Peakers			Fuel Type : Distillate Oil															
2	Dec-26	19.6	2,459	125.25	0.6	88	135.71	0.6	85	131.37	0.00	-	0.00	0.00	-	0.00	19.63	2,462	125.39
3	Jan-27	19.6	2,462	125.39	0.6	77	132.47	0.6	75	129.90	0.00	-	0.00	0.00	-	0.00	19.63	2,463	125.47
4	Feb-27	19.6	2,463	125.47	0.6	81	131.20	0.6	80	129.61	0.00	-	0.00	0.00	-	0.00	19.63	2,464	125.52
5	Mar-27	19.6	2,464	125.52	0.6	84	130.19	0.6	84	129.43	0.00	-	0.00	0.00	-	0.00	19.63	2,465	125.54
6	Apr-27	19.6	2,465	125.54	0.6	78	129.94	0.6	78	129.77	0.00	-	0.00	0.00	-	0.00	19.63	2,465	125.55
7	May-27	19.6	2,465	125.55	0.5	64	130.06	0.5	64	130.80	0.00	-	0.00	0.00	-	0.00	19.63	2,464	125.53
8	Jun-27	19.6	2,464	125.53	0.2	24	140.40	0.2	24	141.51	0.00	-	0.00	0.00	-	0.00	19.63	2,464	125.52
9	Jul-27	19.6	2,464	125.52	0.2	25	138.91	0.2	26	140.61	0.00	-	0.00	0.00	-	0.00	19.63	2,464	125.51
10	Aug-27	19.6	2,464	125.51	0.2	27	154.61	0.2	24	141.51	0.00	-	0.00	0.00	-	0.00	19.63	2,466	125.62
11	Sep-27	19.6	2,466	125.62	0.2	29	151.96	0.2	27	139.97	0.00	-	0.00	0.00	-	0.00	19.63	2,468	125.74
12	Oct-27	19.6	2,468	125.74	0.2	28	151.29	0.2	26	140.93	0.00	-	0.00	0.00	-	0.00	19.63	2,470	125.84
13	Nov-27	19.6	2,470	125.84	0.2	34	146.48	0.2	32	137.56	0.00	-	0.00	0.00	-	0.00	19.63	2,472	125.94
14	Dec-27	19.6	2,472	125.94	0.2	31	146.49	0.2	29	139.07	0.00	-	0.00	0.00	-	0.00	19.63	2,474	126.02
15	Thirteen Month Total	255.2	32,045		4.93	670		4.9	655		0.00	-	0.00	-	-	-	255.2	32,060	
16																			
17	Thirteen Month Average	19.6	2,465		0.38	52		0.4	50		0.00	-	0.00	0.00	-	-	19.6	2,466	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Bartow CC Tank 4 (A & B)			Fuel Type : Distillate Oil															
22	Dec-26	107.9	14,205	131.59	2.0	268.0	0.00	1.95	273	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,199	131.54
23	Jan-27	107.9	14,199	131.54	2.0	266.2	136.17	1.95	274	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,191	131.46
24	Feb-27	107.9	14,191	131.46	2.2	294.8	134.26	2.20	306	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,180	131.36
25	Mar-27	107.9	14,180	131.36	2.2	290.1	133.54	2.17	303	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,168	131.24
26	Apr-27	107.9	14,168	131.24	2.7	349.8	131.46	2.66	366	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,151	131.09
27	May-27	107.9	14,151	131.09	2.7	347.3	130.52	2.66	366	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,133	130.92
28	Jun-27	107.9	14,133	130.92	2.2	289.1	131.52	2.20	305	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,117	130.77
29	Jul-27	107.9	14,117	130.77	2.0	260.7	131.79	1.98	276	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,102	130.63
30	Aug-27	107.9	14,102	130.63	2.2	320.5	145.83	2.20	305	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,117	130.78
31	Sep-27	107.9	14,117	130.78	2.2	318.3	144.79	2.20	305	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,130	130.90
32	Oct-27	107.9	14,130	130.90	2.0	285.1	144.14	1.98	277	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,139	130.98
33	Nov-27	107.9	14,139	130.98	2.2	308.5	142.00	2.17	302	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,145	131.04
34	Dec-27	107.9	14,145	131.04	2.0	276.8	141.46	1.96	274	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,148	131.06
35	Thirteen Month Total	1,403.3	183,977		28.28	3,875		28.28	3,932		0.00	-	0.00	-	-	-	1,403.3	183,920	
36																			
37	Thirteen Month Average	107.9	14,152		2.18	298		2.18	302		0.00	-	0.00	0.00	-	-	107.9	14,148	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Bayboro Peakers 1 - 4																	
		Fuel Type : Distillate Oil																	
2	Dec-26	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
3	Jan-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
4	Feb-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
5	Mar-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
6	Apr-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
7	May-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
8	Jun-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
9	Jul-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
10	Aug-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
11	Sep-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
12	Oct-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
13	Nov-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
14	Dec-27	34.7	4,273	122.97	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
15	Thirteen Month Total	451.7	55,549		-	-		-	-	-	0.00	-	0.00	-	-	0.00	451.7	55,549	
16																			
17	Thirteen Month Average	34.7	4,273		-	-		-	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	*EF Central Tank Farm (Martin Gas Terminal)																	
		Fuel Type : Distillate Oil																	
22	Dec-26	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
23	Jan-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
24	Feb-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
25	Mar-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
26	Apr-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
27	May-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
28	Jun-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
29	Jul-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
30	Aug-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
31	Sep-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
32	Oct-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
33	Nov-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
34	Dec-27	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
35	Thirteen Month Total	971.5	163,752		0.00	-		0.00	-		0.00	-	0.00	-	-	0.00	971.5	163,752	
36																			
37	Thirteen Month Average	74.7	12,596		0.00	-		0.00	-		0.00	-	0.00	0.00	-	0.00	74.7	12,596	
0																			

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Steam Start-Up (CR)						Fuel Type : Distillate Oil											
2	Dec-26	7.4	880	119.73	-	4.3	-	-	4	-	0.00	-	0.00	0.00	-	0.00	7.4	880	119.73
3	Jan-27	7.4	880	119.73	0.8	106.3	135.68	0.8	106	135.86	0.00	-	0.00	0.00	-	0.00	7.4	880	119.71
4	Feb-27	7.4	880	119.71	0.6	87.6	136.62	0.6	88	137.76	0.00	-	0.00	0.00	-	0.00	7.4	879	119.62
5	Mar-27	7.4	879	119.62	0.7	96.0	134.78	0.7	97	136.67	0.00	-	0.00	0.00	-	0.00	7.4	878	119.43
6	Apr-27	7.4	878	119.43	0.4	51.1	143.47	0.4	52	145.90	0.00	-	0.00	0.00	-	0.00	7.4	877	119.31
7	May-27	7.4	877	119.31	1.4	174.4	128.85	1.4	179	131.90	0.00	-	0.00	0.00	-	0.00	7.4	873	118.75
8	Jun-27	7.4	873	118.75	1.1	147.5	129.38	1.1	151	132.54	0.00	-	0.00	0.00	-	0.00	7.4	869	118.26
9	Jul-27	7.4	869	118.26	1.3	164.3	128.13	1.3	169	131.53	0.00	-	0.00	0.00	-	0.00	7.4	865	117.67
10	Aug-27	7.4	865	117.67	1.7	242.4	141.75	1.7	227	132.66	0.00	-	0.00	0.00	-	0.00	7.4	880	119.78
11	Sep-27	7.4	880	119.78	1.3	182.1	142.00	1.3	174	135.35	0.00	-	0.00	0.00	-	0.00	7.4	889	120.94
12	Oct-27	7.4	889	120.94	0.6	83.7	146.92	0.6	81	142.26	0.00	-	0.00	0.00	-	0.00	7.4	892	121.30
13	Nov-27	7.4	892	121.30	-	6.6	-	0.00	7	-	0.00	-	0.00	0.00	-	0.00	7.4	892	121.30
14	Dec-27	7.4	892	121.30	0.1	25.5	178.97	0.14	25	177.14	0.00	-	0.00	0.00	-	0.00	7.4	892	121.34
15	Thirteen Month Total	95.6	11,434		10.0	1,372		10.0	1,360		0.00	-	0.00	-	-	-	95.6	11,446	
16																			
17	Thirteen Month Average	7.4	880		0.8	106		0.8	105		0.00	-	0.00	0.00	-	-	7.4	880	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Debary Peakers						Fuel Type : Distillate Oil											
22	Dec-26	147.6	18,984	128.66	2.0	276	137.22	2.0	272	135.00	0.00	-	0.00	0.00	-	0.00	147.6	18,988	128.69
23	Jan-27	147.6	18,988	128.69	1.9	261	134.68	1.9	260	134.10	0.00	-	0.00	0.00	-	0.00	147.6	18,989	128.69
24	Feb-27	147.6	18,989	128.69	2.0	265	133.61	2.0	266	133.95	0.00	-	0.00	0.00	-	0.00	147.6	18,989	128.69
25	Mar-27	147.6	18,989	128.69	2.0	267	132.71	2.0	269	133.83	0.00	-	0.00	0.00	-	0.00	147.6	18,986	128.67
26	Apr-27	147.6	18,986	128.67	2.1	277	131.87	2.1	280	133.55	0.00	-	0.00	0.00	-	0.00	147.6	18,983	128.65
27	May-27	147.6	18,983	128.65	1.6	217	132.51	1.6	221	135.09	0.00	-	0.00	0.00	-	0.00	147.6	18,979	128.62
28	Jun-27	147.6	18,979	128.62	1.2	163	134.70	1.2	166	137.63	0.00	-	0.00	0.00	-	0.00	147.6	18,975	128.60
29	Jul-27	147.6	18,975	128.60	1.2	162	134.09	1.2	166	137.59	0.00	-	0.00	0.00	-	0.00	147.6	18,971	128.57
30	Aug-27	147.6	18,971	128.57	1.1	162	150.19	1.1	150	138.86	0.00	-	0.00	0.00	-	0.00	147.6	18,983	128.65
31	Sep-27	147.6	18,983	128.65	1.0	143	150.61	1.0	134	140.37	0.00	-	0.00	0.00	-	0.00	147.6	18,993	128.72
32	Oct-27	147.6	18,993	128.72	0.9	137	149.58	0.9	129	140.93	0.00	-	0.00	0.00	-	0.00	147.6	19,001	128.77
33	Nov-27	147.6	19,001	128.77	1.4	201	143.74	1.4	191	136.49	0.00	-	0.00	0.00	-	0.00	147.6	19,011	128.84
34	Dec-27	147.6	19,011	128.84	1.4	199	142.32	1.4	191	136.54	0.00	-	0.00	0.00	-	0.00	147.6	19,019	128.90
35	Thirteen Month Total	1,918.2	246,831		19.85	2,731		19.9	2,696		0.00	-	0.00	-	-	-	1,918.2	246,866	
36																			
37	Thirteen Month Average	147.6	18,987		1.53	210		1.53	207		0.00	-	0.00	0.00	-	-	147.6	18,990	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location			Higgins Peakers															
2	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
3	Jan-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
4	Feb-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
5	Mar-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
6	Apr-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
7	May-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
8	Jun-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
9	Jul-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
10	Aug-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
11	Sep-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
12	Oct-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
13	Nov-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
14	Dec-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
15	Thirteen Month Total	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
16																			
17	Thirteen Month Average	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location			Hines Plants															
22	Dec-26	70.9	8,665	122.17	4.7	638.7	135.89	4.7	609.0	129.56	0.00	-	0.00	0.00	-	0.00	70.9	8,695	122.59
23	Jan-27	70.9	8,695	122.59	4.4	590.7	135.15	4.4	571.5	130.76	0.00	-	0.00	0.00	-	0.00	70.9	8,714	122.86
24	Feb-27	70.9	8,714	122.86	4.4	584.1	134.25	4.4	569.9	130.99	0.00	-	0.00	0.00	-	0.00	70.9	8,728	123.06
25	Mar-27	70.9	8,728	123.06	4.5	593.0	133.26	4.5	582.8	130.96	0.00	-	0.00	0.00	-	0.00	70.9	8,738	123.20
26	Apr-27	70.9	8,738	123.20	4.6	605.2	132.46	4.6	597.9	130.86	0.00	-	0.00	0.00	-	0.00	70.9	8,746	123.30
27	May-27	70.9	8,746	123.30	4.6	602.1	131.51	4.6	599.2	130.89	0.00	-	0.00	0.00	-	0.00	70.9	8,749	123.34
28	Jun-27	70.9	8,749	123.34	4.1	544.9	131.95	4.1	543.9	131.72	0.00	-	0.00	0.00	-	0.00	70.9	8,750	123.36
29	Jul-27	70.9	8,750	123.36	4.5	581.8	130.73	4.5	583.5	131.09	0.00	-	0.00	0.00	-	0.00	70.9	8,748	123.34
30	Aug-27	70.9	8,748	123.34	4.6	663.0	145.46	4.6	600.7	131.79	0.00	-	0.00	0.00	-	0.00	70.9	8,810	124.21
31	Sep-27	70.9	8,810	124.21	4.3	627.1	144.82	4.3	575.5	132.91	0.00	-	0.00	0.00	-	0.00	70.9	8,862	124.94
32	Oct-27	70.9	8,862	124.94	4.3	620.4	143.29	4.3	578.1	133.51	0.00	-	0.00	0.00	-	0.00	70.9	8,904	125.54
33	Nov-27	70.9	8,904	125.54	3.3	481.9	144.31	3.3	455.0	136.26	0.00	-	0.00	0.00	-	0.00	70.9	8,931	125.92
34	Dec-27	70.9	8,931	125.92	4.6	644.1	140.05	4.6	615.5	133.83	0.00	-	0.00	0.00	-	0.00	70.9	8,960	126.32
35	Thirteen Month Total	922.1	114,040		56.76	7,777		56.76	7,482		0.00	-	0.00	-	-	0.00	922.1	114,334	
36																			
37	Thirteen Month Average	70.9	8,772		4.37	598		4.37	576		0.00	-	0.00	0.00	-	0.00	70.9	8,794.9	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Intercession City Peakers 1 - 18						Fuel Type : Distillate Oil											
2	Dec-26	109.2	14,387	131.73	3.9	511.7	131.61	3.9	522	134.23	0.00	-	0.00	0.00	-	0.00	109.2	14,376	131.64
3	Jan-27	109.2	14,376	131.64	0.5	72.1	147.14	0.5	74	151.41	0.00	-	0.00	0.00	-	0.00	109.2	14,374	131.62
4	Feb-27	109.2	14,374	131.62	0.3	47.2	159.12	0.3	49	164.31	0.00	-	0.00	0.00	-	0.00	109.2	14,373	131.60
5	Mar-27	109.2	14,373	131.60	2.9	369.6	128.99	2.9	386	134.84	0.00	-	0.00	0.00	-	0.00	109.2	14,356	131.45
6	Apr-27	109.2	14,356	131.45	0.0	15.5	334.61	0.05	16	341.06	0.00	-	0.00	0.00	-	0.00	109.2	14,356	131.45
7	May-27	109.2	14,356	131.45	0.0	9.7	0.00	0.00	10	-	0.00	-	0.00	0.00	-	0.00	109.2	14,356	131.45
8	Jun-27	109.2	14,356	131.45	2.4	303.1	127.77	2.4	321	135.37	0.00	-	0.00	0.00	-	0.00	109.2	14,338	131.28
9	Jul-27	109.2	14,338	131.28	0.7	92.4	137.52	0.67	98	145.68	0.00	-	0.00	0.00	-	0.00	109.2	14,332	131.23
10	Aug-27	109.2	14,332	131.23	0.7	108.5	151.53	0.7	104	144.82	0.00	-	0.00	0.00	-	0.00	109.2	14,337	131.28
11	Sep-27	109.2	14,337	131.28	2.9	400.8	140.35	2.86	385	134.82	0.00	-	0.00	0.00	-	0.00	109.2	14,353	131.42
12	Oct-27	109.2	14,353	131.42	0.6	96.3	150.59	0.6	94	146.62	0.00	-	0.00	0.00	-	0.00	109.2	14,355	131.44
13	Nov-27	109.2	14,355	131.44	0.5	71.4	155.15	0.5	70	152.54	0.00	-	0.00	0.00	-	0.00	109.2	14,357	131.46
14	Dec-27	109.2	14,357	131.46	3.2	436.0	135.67	3.2	432	134.51	0.00	-	0.00	0.00	-	0.00	109.2	14,360	131.49
15	Thirteen Month Total	1,419.8	186,650		18.52	2,534		18.5	2,561		0.00	-	0.00	-			1,419.8	186,623	
16																			
17	Thirteen Month Average	109.2	14,358		1.42	195		1.4	197		0.00	-	0.00	0.00			109.2	14,356	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Vandolah						Fuel Type : Distillate Oil											
22	Dec-26	68.1	9,245	135.78	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,245	135.78
23	Jan-27	68.1	9,245	135.78	0.0	4	0.00	0.00	4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,245	135.78
24	Feb-27	68.1	9,245	135.78	0.0	4	0.00	0.00	4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,245	135.78
25	Mar-27	68.1	9,245	135.78	0.0	4	0.00	0.00	4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,245	135.78
26	Apr-27	68.1	9,245	135.78	0.0	4	0.00	0.00	4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,245	135.78
27	May-27	68.1	9,245	135.78	2.2	278	126.00	2.21	302	137.01	0.00	-	0.00	0.00	-	0.00	68.1	9,220	135.42
28	Jun-27	68.1	9,220	135.42	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,220	135.42
29	Jul-27	68.1	9,220	135.42	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,220	135.42
30	Aug-27	68.1	9,220	135.42	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,220	135.42
31	Sep-27	68.1	9,220	135.42	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,220	135.42
32	Oct-27	68.1	9,220	135.42	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,220	135.42
33	Nov-27	68.1	9,220	135.42	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,220	135.42
34	Dec-27	68.1	9,220	135.42	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,220.4	135.42
35	Thirteen Month Total	885.1	120,012		2.21	295		2.21	319		0.00	-	0.00	-			885.1	119,987	
36																			
37	Thirteen Month Average	68.1	9,232		0.17	23		0.17	25		0.00	-	0.00	0.00			68.1	9,230	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Shady Hills						Fuel Type : Distillate Oil											
2	Dec-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
3	Jan-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
4	Feb-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
5	Mar-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
6	Apr-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
7	May-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
8	Jun-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
9	Jul-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
10	Aug-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
11	Sep-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
12	Oct-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
13	Nov-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
14	Dec-27	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
15	Thirteen Month Total	607.9	75,755		0.00	-		0.00	-		0.00	-		0.00	-		607.9	75,755	
16																			
17	Thirteen Month Average	46.8	5,827		0.00	-		0.00	-		0.00	-		0.00	0.00		46.8	5,827.3	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	University of Florida CT 1						Fuel Type : Distillate Oil											
22	Dec-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
23	Jan-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
24	Feb-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
25	Mar-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
26	Apr-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
27	May-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
28	Jun-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
29	Jul-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
30	Aug-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
31	Sep-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
32	Oct-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
33	Nov-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
34	Dec-27	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
35	Thirteen Month Total	26.9	3,303		0.00	-		0.00	-		0.00	-		0.00	-		26.9	3,303	
36																			
37	Thirteen Month Average	2.1	254		0.00	-		0.00	-		0.00	-		0.00	0.00		2.1	254	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Suwannee River Peakers (Suwannee 1-3)						Fuel Type : Distillate Oil											
2	Dec-26	35.2	4,615	131.01	0.2	29.6	136.28	0.2	30.0	138.26	0.00	-	0.00	0.00	-	0.00	35.2	4,614	130.99
3	Jan-27	35.2	4,614	130.99	0.2	32.7	133.75	0.2	33.6	137.37	0.00	-	0.00	0.00	-	0.00	35.2	4,613	130.97
4	Feb-27	35.2	4,613	130.97	0.1	15.3	140.81	0.1	15.8	145.36	0.00	-	0.00	0.00	-	0.00	35.2	4,613	130.95
5	Mar-27	35.2	4,613	130.95	0.2	30.6	132.38	0.2	31.8	137.70	0.00	-	0.00	0.00	-	0.00	35.2	4,612	130.92
6	Apr-27	35.2	4,612	130.92	0.2	30.6	131.73	0.2	32.0	137.61	0.00	-	0.00	0.00	-	0.00	35.2	4,610	130.88
7	May-27	35.2	4,610	130.88	0.2	23.5	132.93	0.2	24.7	139.71	0.00	-	0.00	0.00	-	0.00	35.2	4,609	130.85
8	Jun-27	35.2	4,609	130.85	0.2	22.0	133.16	0.2	23.2	140.29	0.00	-	0.00	0.00	-	0.00	35.2	4,608	130.81
9	Jul-27	35.2	4,608	130.81	0.2	24.7	131.41	0.2	26.1	139.11	0.00	-	0.00	0.00	-	0.00	35.2	4,606	130.77
10	Aug-27	35.2	4,606	130.77	0.2	25.9	146.85	0.2	24.7	139.67	0.00	-	0.00	0.00	-	0.00	35.2	4,608	130.81
11	Sep-27	35.2	4,608	130.81	0.2	28.7	144.83	0.2	27.5	138.73	0.00	-	0.00	0.00	-	0.00	35.2	4,609	130.84
12	Oct-27	35.2	4,609	130.84	0.2	25.5	144.29	0.2	24.7	139.73	0.00	-	0.00	0.00	-	0.00	35.2	4,610	130.87
13	Nov-27	35.2	4,610	130.87	0.2	32.5	140.85	0.2	31.8	137.67	0.00	-	0.00	0.00	-	0.00	35.2	4,610	130.89
14	Dec-27	35.22	4,610	130.89	0.2	32.2	139.42	0.2	31.8	137.68	0.00	-	0.00	0.00	-	0.00	35.22	4,611	130.90
15	Thirteen Month Total	457.9	59,936		2.58	354		2.6	358		0.00	-	0.00	-	0.00		457.9	59,932	
16																			
17	Thirteen Month Average	35.2	4,610		0.20	27		0.2	28		0.00	-	0.00	0.00			35.2	4,610	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Turner Peakers						Fuel Type : Distillate Oil											
22	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
23	Jan-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
24	Feb-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
25	Mar-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
26	Apr-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
27	May-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
28	Jun-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
29	Jul-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
30	Aug-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
31	Sep-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
32	Oct-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
33	Nov-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
34	Dec-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-	0.00	-			0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-	0.00	0.00			0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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).

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Andcote																	
		Fuel Type : Natural Gas																	
2	Dec-26	0.00	-	0.00	587.18	4,037	6.88	587.18	4,037	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-27	0.00	-	0.00	566.12	4,015	7.09	566.12	4,015	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-27	0.00	-	0.00	314.48	2,186	6.95	314.48	2,186	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-27	0.00	-	0.00	468.53	3,130	6.68	468.53	3,130	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-27	0.00	-	0.00	778.05	4,540	5.84	778.05	4,540	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-27	0.00	-	0.00	1155.71	6,511	5.63	1155.71	6,511	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-27	0.00	-	0.00	1766.28	9,818	5.56	1766.28	9,818	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-27	0.00	-	0.00	1945.23	10,920	5.61	1945.23	10,920	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-27	0.00	-	0.00	2304.83	12,992	5.64	2304.83	12,992	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-27	0.00	-	0.00	1732.58	9,809	5.66	1732.58	9,809	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-27	0.00	-	0.00	1605.47	9,432	5.87	1605.47	9,432	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-27	0.00	-	0.00	846.32	5,377	6.35	846.32	5,377	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-27	0.00	-	0.00	898.61	5,793	6.45	898.61	5,793	6.45	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-	0.00	14969.39	88,561		14969.39	88,561		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16																			
17	Thirteen Month Average	0.00	-	0.00	1151.49	6,812		1151.49	6,812		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers																	
		Fuel Type : Natural Gas																	
22	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36																			
37	Thirteen Month Average	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Bartow Peakers			Fuel Type : Natural Gas														
2	Dec-26	0.00	-	0.00	7.8	54	6.88	7.8	54	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-27	0.00	-	0.00	9.4	67	7.09	9.4	67	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-27	0.00	-	0.00	9.8	68	6.95	9.8	68	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-27	0.00	-	0.00	3.3	22	6.68	3.3	22	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-27	0.00	-	0.00	3.2	19	5.84	3.2	19	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-27	0.00	-	0.00	3.6	21	5.63	3.6	21	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-27	0.00	-	0.00	1.2	7	5.56	1.2	7	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-27	0.00	-	0.00	1.5	9	5.61	1.5	9	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-27	0.00	-	0.00	2.1	12	5.64	2.1	12	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-27	0.00	-	0.00	2.5	14	5.66	2.5	14	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-27	0.00	-	0.00	3.3	20	5.87	3.3	20	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-27	0.00	-	0.00	11.3	72	6.35	11.3	72	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-27	0.00	-	0.00	7.8	52	6.68	7.8	52	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		66.86	434		66.86	434		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		5.14	33		5.14	33		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Bartow CC 1			Fuel Type : Natural Gas														
22	Dec-26	0.00	-	0.00	3,687.6	25,354	6.88	3,687.6	25,354	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-27	0.00	-	0.00	3,893.4	27,611	7.09	3,893.4	27,611	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-27	0.00	-	0.00	3,311.0	23,016	6.95	3,311.0	23,016	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-27	0.00	-	0.00	3,181.8	21,259	6.68	3,181.8	21,259	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-27	0.00	-	0.00	2,334.7	13,624	5.84	2,334.7	13,624	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-27	0.00	-	0.00	3,589.0	20,221	5.63	3,589.0	20,221	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-27	0.00	-	0.00	4,430.1	24,626	5.56	4,430.1	24,626	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-27	0.00	-	0.00	4,594.4	25,791	5.61	4,594.4	25,791	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-27	0.00	-	0.00	4,515.1	25,451	5.64	4,515.1	25,451	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-27	0.00	-	0.00	4,225.0	23,919	5.66	4,225.0	23,919	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-27	0.00	-	0.00	4,245.9	24,944	5.87	4,245.9	24,944	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-27	0.00	-	0.00	4,071.3	25,837	6.35	4,071.3	25,837	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-27	0.00	-	0.00	4,065.4	27,146	6.68	4,065.4	27,146	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		50,144.8	308,800		50,144.8	308,800		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		3,857.3	23,754		3,857.3	23,754		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Debary Peakers			Fuel Type : Natural Gas														
2	Dec-26	0.00	-	0.00	68.4	470	6.88	68.4	470	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-27	0.00	-	0.00	70.9	503	7.09	70.9	503	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-27	0.00	-	0.00	69.0	480	6.95	69.0	480	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-27	0.00	-	0.00	85.4	571	6.68	85.4	571	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-27	0.00	-	0.00	57.1	333	5.84	57.1	333	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-27	0.00	-	0.00	22.0	124	5.63	22.0	124	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-27	0.00	-	0.00	31.1	173	5.56	31.1	173	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-27	0.00	-	0.00	30.0	169	5.61	30.0	169	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-27	0.00	-	0.00	51.6	291	5.64	51.6	291	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-27	0.00	-	0.00	26.8	152	5.66	26.8	152	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-27	0.00	-	0.00	20.2	119	5.87	20.2	119	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-27	0.00	-	0.00	54.9	348	6.35	54.9	348	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-27	0.00	-	0.00	62.2	415	6.68	62.2	415	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		649.8	4,148		649.8	4,148		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		50.0	319		50.0	319		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Higgins Peakers			Fuel Type : Natural Gas														
22	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Duke Energy Florida, LLC
 DOCKET NO.: 20240025-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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Hines 1-6			Fuel Type : Natural Gas														
2	Dec-26	0.00	-	0.00	6,098.3	41,929	6.88	6,098.3	41,929	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-27	0.00	-	0.00	5,507.1	39,055	7.09	5,507.1	39,055	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-27	0.00	-	0.00	5,529.8	38,439	6.95	5,529.8	38,439	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-27	0.00	-	0.00	7,158.5	47,829	6.68	7,158.5	47,829	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-27	0.00	-	0.00	6,947.7	40,542	5.84	6,947.7	40,542	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-27	0.00	-	0.00	7,559.4	42,591	5.63	7,559.4	42,591	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-27	0.00	-	0.00	8,200.8	45,586	5.56	8,200.8	45,586	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-27	0.00	-	0.00	8,687.7	48,770	5.61	8,687.7	48,770	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-27	0.00	-	0.00	8,445.2	47,605	5.64	8,445.2	47,605	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-27	0.00	-	0.00	8,344.6	47,241	5.66	8,344.6	47,241	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-27	0.00	-	0.00	7,902.2	46,424	5.87	7,902.2	46,424	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-27	0.00	-	0.00	4,998.4	31,720	6.35	4,998.4	31,720	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-27	0.00	-	0.00	5,927.6	39,581	6.68	5,927.6	39,581	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		91,307.3	557,312		91,307.3	557,312		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16																			
17	Thirteen Month Average	0.00	-		7,023.6	42,870		7,023.6	42,870		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Intercession City Peakers			Fuel Type : Natural Gas														
22	Dec-26	0.00	-	0.00	62.5	429	6.88	62.5	429	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-27	0.00	-	0.00	71.0	503	7.09	71.0	503	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-27	0.00	-	0.00	81.9	569	6.95	81.9	569	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-27	0.00	-	0.00	33.7	225	6.68	33.7	225	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-27	0.00	-	0.00	27.3	159	5.84	27.3	159	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-27	0.00	-	0.00	58.9	332	5.63	58.9	332	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-27	0.00	-	0.00	57.1	317	5.56	57.1	317	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-27	0.00	-	0.00	65.4	367	5.61	65.4	367	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-27	0.00	-	0.00	116.6	657	5.64	116.6	657	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-27	0.00	-	0.00	81.7	463	5.66	81.7	463	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-27	0.00	-	0.00	70.1	412	5.87	70.1	412	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-27	0.00	-	0.00	40.8	259	6.35	40.8	259	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-27	0.00	-	0.00	37.0	247	6.68	37.0	247	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		804.0	4,941		804.0	4,941		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36																			
37	Thirteen Month Average	0.00	-		61.8	380		61.8	380		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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).

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Suwannee			Fuel Type : Natural Gas														
2	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		0.00	-	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00
16																			
17	Thirteen Month Average	0.00	-		0.00	-	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Suwannee River Peakers			Fuel Type : Natural Gas														
22	Dec-26	0.00	-	0.00	31.5	220	6.97	31.5	220	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-27	0.00	-	0.00	55.6	399	7.18	55.6	399	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-27	0.00	-	0.00	39.0	273	7.02	39.0	273	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-27	0.00	-	0.00	20.8	140	6.74	20.8	140	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-27	0.00	-	0.00	59.1	352	5.95	59.1	352	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-27	0.00	-	0.00	4.4	26	5.85	4.4	26	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-27	0.00	-	0.00	2.9	16	5.75	2.9	16	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-27	0.00	-	0.00	2.9	17	5.79	2.9	17	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-27	0.00	-	0.00	7.7	45	5.81	7.7	45	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-27	0.00	-	0.00	3.4	20	5.84	3.4	20	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-27	0.00	-	0.00	4.5	27	6.01	4.5	27	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-27	0.00	-	0.00	11.2	73	6.50	11.2	73	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-27	0.00	-	0.00	31.4	216	6.88	31.4	216	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		274.49	1,824		274.49	1,824		0.00	-	0.00	0.00		0.00	0.00		0.00
36																			
37	Thirteen Month Average	0.00	-		21.11	140		21.11	140		0.00	-	0.00	0.00		0.00	0.00		0.00

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Tiger Bay CC 1																	
		Fuel Type : Natural Gas																	
2	Dec-26	0.00	-	0.00	99.1	681	6.88	99.1	681	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-27	0.00	-	0.00	134.2	952	7.09	134.2	952	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-27	0.00	-	0.00	1.6	11	6.95	1.6	11	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-27	0.00	-	0.00	342.5	2,288	6.68	342.5	2,288	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-27	0.00	-	0.00	672.1	3,922	5.84	672.1	3,922	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-27	0.00	-	0.00	512.2	2,886	5.63	512.2	2,886	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-27	0.00	-	0.00	634.4	3,526	5.56	634.4	3,526	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-27	0.00	-	0.00	736.5	4,134	5.61	736.5	4,134	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-27	0.00	-	0.00	798.2	4,499	5.64	798.2	4,499	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-27	0.00	-	0.00	646.8	3,662	5.66	646.8	3,662	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-27	0.00	-	0.00	577.4	3,392	5.87	577.4	3,392	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-27	0.00	-	0.00	265.18	1,683	6.35	265.18	1,683	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-27	0.00	-	0.00	184.9	1,234	6.68	184.9	1,234	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		5,604.92	32,871		5,604.92	32,871		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16																			
17	Thirteen Month Average	0.00	-		431.15	2,529		431.15	2,529		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	University of Florida CT 1																	
		Fuel Type : Natural Gas																	
22	Dec-26	0.00	-	0.00	325.2	2,270	6.98	325.2	2,270	6.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-27	0.00	-	0.00	321.0	2,310	7.20	321.0	2,310	7.20	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-27	0.00	-	0.00	293.6	2,072	7.05	293.6	2,072	7.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-27	0.00	-	0.00	270.9	1,838	6.78	270.9	1,838	6.78	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-27	0.00	-	0.00	190.6	1,132	5.94	190.6	1,132	5.94	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-27	0.00	-	0.00	287.4	1,649	5.74	287.4	1,649	5.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-27	0.00	-	0.00	277.9	1,573	5.66	277.9	1,573	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-27	0.00	-	0.00	290.2	1,659	5.72	290.2	1,659	5.72	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-27	0.00	-	0.00	284.6	1,634	5.74	284.6	1,634	5.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-27	0.00	-	0.00	275.1	1,586	5.76	275.1	1,586	5.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-27	0.00	-	0.00	203.4	1,216	5.98	203.4	1,216	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-27	0.00	-	0.00	0.00	-	-	0.00	-	-	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-27	0.00	-	0.00	-	-	-	-	-	-	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		3,019.82	18,938		3,019.82	18,938		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36																			
37	Thirteen Month Average	0.00	-		232.29	1,457		232.29	1,457		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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).

COMPANY: Duke Energy Florida, LLC

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance				
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit		
1	Inventory Location	Bay Gas Storage			Fuel Type : Natural Gas																
2	Dec-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
3	Jan-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
4	Feb-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
5	Mar-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
6	Apr-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
7	May-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
8	Jun-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
9	Jul-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
10	Aug-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
11	Sep-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
12	Oct-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
13	Nov-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
14	Dec-27	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
15	Thirteen Month Total	17,883.9	131,375		0.00	-		0.00	-		0.00	-		0.00	0.00	0.00	0.00	0.00	17,883.9	131,374.9	
16																					
17	Thirteen Month Average	1,375.7	10,106		0.00	-		0.00	-		0.00	-		0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	
18																					
19																					
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit		
21	Inventory Location	SGR (Southern Pines)			Fuel Type : Natural Gas																
22	Dec-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
23	Jan-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
24	Feb-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
25	Mar-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
26	Apr-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
27	May-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
28	Jun-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
29	Jul-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
30	Aug-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
31	Sep-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
32	Oct-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
33	Nov-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
34	Dec-27	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
35	Thirteen Month Total	5,278.0	37,781		0.00	-		0.00	-		0.00	-		0.00	0.00	0.00	0.00	0.00	5,278.0	37,781.0	
36																					
37	Thirteen Month Average	406.0	2,906		0.00	-		0.00	-		0.00	-		0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Citrus			Fuel Type : Natural Gas														
2	Dec-26	0.00	-	0.00	6,535	44,928	6.88	6,535	44,928	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-27	0.00	-	0.00	6,590	46,734	7.09	6,590	46,734	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-27	0.00	-	0.00	5,600	38,930	6.95	5,600	38,930	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-27	0.00	-	0.00	4,522	30,213	6.68	4,522	30,213	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-27	0.00	-	0.00	6,115	35,682	5.84	6,115	35,682	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-27	0.00	-	0.00	6,786	38,233	5.63	6,786	38,233	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-27	0.00	-	0.00	6,796	37,774	5.56	6,796	37,774	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-27	0.00	-	0.00	7,114	39,933	5.61	7,114	39,933	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-27	0.00	-	0.00	7,268	40,967	5.64	7,268	40,967	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-27	0.00	-	0.00	6,878	38,939	5.66	6,878	38,939	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-27	0.00	-	0.00	4,298	25,251	5.87	4,298	25,251	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-27	0.00	-	0.00	5,890	37,378	6.35	5,890	37,378	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-27	0.00	-	0.00	6,417	42,851	6.68	6,417	42,851	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		80,807.9	497,814		80,807.9	497,814		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		6,216.0	38,293		6,216.0	38,293		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Osprey CC			Fuel Type : Natural Gas														
22	Dec-26	0.00	-	0.00	966	6,640	6.88	966	6,640	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-27	0.00	-	0.00	869	6,160	7.09	869	6,160	7.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-27	0.00	-	0.00	755	5,245	6.95	755	5,245	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-27	0.00	-	0.00	117	781	-	117	781	-	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-27	0.00	-	0.00	1,151	6,717	5.84	1,151	6,717	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-27	0.00	-	0.00	1,189	6,699	5.63	1,189	6,699	5.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-27	0.00	-	0.00	1,479	8,222	5.56	1,479	8,222	5.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-27	0.00	-	0.00	1,685	9,456	5.61	1,685	9,456	5.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-27	0.00	-	0.00	1,419	8,000	5.64	1,419	8,000	5.64	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-27	0.00	-	0.00	1,465	8,292	5.66	1,465	8,292	5.66	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-27	0.00	-	0.00	1,523	8,950	5.87	1,523	8,950	5.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-27	0.00	-	0.00	908	5,763	6.35	908	5,763	6.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-27	0.00	-	0.00	926	6,182	6.68	926	6,182	6.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		14,450.4	87,105		14,450.4	87,105		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		1,111.6	6,700		1,111.6	6,700		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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).
 COMPANY: Duke Energy Florida, LLC
 DOCKET NO.: 20240025-EI
 Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
1	Inventory Location	Coal - Total			Fuel Type : Regular Coal														
2	Dec-25	1,147.2	98,497	85.86	-	1,145	0.00	-	1,145	0.00	-	-	0.00	0.00	0	0.00	1,147.2	98,497	85.86
3	Jan-26	1,147.2	98,497	85.86	29.0	3,740	129.00	14.5	2,594	178.97	(14.5)	(1,200)	0.00	0.00	0.00	0.00	1,147.2	98,442	85.81
4	Feb-26	1,147.2	98,442	85.81	1.8	1,496	816.51	0.9	1,426	1,556.49	(0.9)	(76)	0.00	0.00	0.00	0.00	1,147.2	98,436	85.80
5	Mar-26	1,147.2	98,436	85.80	-	1,347	0.00	-	1,347	0.00	-	-	0.00	0.00	0.00	0.00	1,147.2	98,436	85.80
6	Apr-26	1,147.2	98,436	85.80	1.1	1,434	1,337.49	0.5	1,394	2,597.60	(0.5)	(44)	0.00	0.00	0.00	0.00	1,147.2	98,432	85.80
7	May-26	1,147.2	98,432	85.80	145.5	13,115	90.11	72.8	7,567	103.98	(72.8)	(5,994)	0.00	0.00	0.00	0.00	1,147.2	97,986	85.41
8	Jun-26	1,147.2	97,986	85.41	159.7	14,225	89.09	79.8	8,140	101.96	(79.8)	(6,543)	0.00	0.00	0.00	0.00	1,147.2	97,529	85.01
9	Jul-26	1,147.2	97,529	85.01	164.1	14,556	88.68	82.1	8,299	101.12	(82.1)	(6,696)	0.00	0.00	0.00	0.00	1,147.2	97,089	84.63
10	Aug-26	1,147.2	97,089	84.63	160.4	14,230	88.71	80.2	8,113	101.15	(80.2)	(6,518)	0.00	0.00	0.00	0.00	1,147.2	96,688	84.28
11	Sep-26	1,147.2	96,688	84.28	145.6	13,020	89.43	72.8	7,464	102.55	(72.8)	(5,898)	0.00	0.00	0.00	0.00	1,147.2	96,346	83.98
12	Oct-26	1,147.2	96,346	83.98	172.8	15,062	87.17	86.4	8,462	97.94	(86.4)	(6,978)	0.00	0.00	0.00	0.00	1,147.2	95,968	83.65
13	Nov-26	1,147.2	95,968	83.65	50.5	5,262	104.18	25.3	3,332	0.00	(25.3)	(2,038)	0.00	0.00	0.00	0.00	1,147.2	95,860	83.56
14	Dec-26	1,147.2	95,860	83.56	-	1,217	-	-	1,217	0.00	-	-	0.00	0.00	0.00	0.00	1,147.2	95,860	83.56
15	Thirteen Month Total	14,914.0	1,268,207		1,031	99,849		515	60,499		(515)	(41,986)		0.00	0.00		14,914	1,265,571	
16																			
17	Thirteen Month Average	1,147.2	97,554		79	7,681		40	4,654		(40)	(3,230)		0.00	0.00		1,147	97,352	
18																			
19																			
20	Month and Year	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
21	Inventory Location	Crystal River Coal Unit 4 & 5			Fuel Type : Regular Coal														
22	Dec-25	637.3	56,254	88.26	0.0	1,145	0.00	0.0	1,145	0.00	0.00	-	0.00	0.00	-	0.00	637.3	56,254	88.26
23	Jan-26	637.3	56,254	88.26	14.5	2,551	175.99	14.5	2,594	178.97	0.00	-	0.00	0.00	-	0.00	637.3	56,211	88.20
24	Feb-26	637.3	56,211	88.20	0.9	1,423	1,553.50	0.9	1,426	1,556.49	0.00	-	0.00	0.00	-	0.00	637.3	56,208	88.19
25	Mar-26	637.3	56,208	88.19	0.0	1,347	0.00	0.0	1,347	0.00	0.00	-	0.00	0.00	-	0.00	637.3	56,208	88.19
26	Apr-26	637.3	56,208	88.19	0.5	1,392	2,594.62	0.5	1,394	2,597.60	0.00	-	0.00	0.00	-	0.00	637.3	56,207	88.19
27	May-26	637.3	56,207	88.19	72.8	7,346	100.95	72.8	7,567	103.98	0.00	-	0.00	0.00	-	0.00	637.3	55,986	87.84
28	Jun-26	637.3	55,986	87.84	79.8	7,896	98.90	79.8	8,140	101.96	0.00	-	0.00	0.00	-	0.00	637.3	55,742	87.46
29	Jul-26	637.3	55,742	87.46	82.1	8,049	98.07	82.1	8,299	101.12	0.00	-	0.00	0.00	-	0.00	637.3	55,492	87.07
30	Aug-26	637.3	55,492	87.07	80.2	7,871	98.14	80.2	8,113	101.15	0.00	-	0.00	0.00	-	0.00	637.3	55,250	86.69
31	Sep-26	637.3	55,250	86.69	72.8	7,249	99.59	72.8	7,464	102.55	0.00	-	0.00	0.00	-	0.00	637.3	55,035	86.35
32	Oct-26	637.3	55,035	86.35	86.4	8,213	95.05	86.4	8,462	97.94	0.00	-	0.00	0.00	-	0.00	637.3	54,786	85.96
33	Nov-26	637.3	54,786	85.96	25.25	3,260	129.08	25.25	3,332	131.94	0.00	-	0.00	0.00	-	0.00	637.3	54,714	85.85
34	Dec-26	637.3	54,714	85.85	0.00	1,217	0.00	0.0	1,217	0.00	0.00	-	0.00	0.00	-	0.00	637.3	54,714	85.85
35	Thirteen Month Total	8,285.5	724,346		515.3	58,958		515.3	60,499		0.00	-		0.00	0.00		8,285.5	722,806	
36																			
37	Thirteen Month Average	637.3	55,719		39.6	4,535		39.6	4,654		0.00	-		0.00	0.00		637.3	55,600	

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year		Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
1	Inventory Location	In-Transit Coal			Fuel Type : Regular Coal														
2	Dec-25	509.9	42,242	82.85	-	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	509.9	42,242	82.85
3	Jan-26	509.9	42,242	82.85	14.5	1,189	82.02	0.00	-	0.00	(14.5)	(1,200)	82.82	0.00	-	0.00	509.9	42,231	82.82
4	Feb-26	509.9	42,231	82.82	0.9	73	79.28	0.00	-	0.00	(0.9)	(76)	82.82	0.00	-	0.00	509.9	42,228	82.82
5	Mar-26	509.9	42,228	82.82	-	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	509.9	42,228	82.82
6	Apr-26	509.9	42,228	82.82	0.5	42	79.28	0.00	-	0.00	(0.5)	(44)	82.81	0.00	-	0.00	509.9	42,226	82.81
7	May-26	509.9	42,226	82.81	72.8	5,769	79.28	0.00	-	0.00	(72.8)	(5,994)	82.37	0.00	-	0.00	509.9	42,000	82.37
8	Jun-26	509.9	42,000	82.37	79.8	6,329	79.28	0.00	-	0.00	(79.8)	(6,543)	81.95	0.00	-	0.00	509.9	41,787	81.95
9	Jul-26	509.9	41,787	81.95	82.1	6,507	79.28	0.00	-	0.00	(82.1)	(6,696)	81.58	0.00	-	0.00	509.9	41,598	81.58
10	Aug-26	509.9	41,598	81.58	80.2	6,359	79.28	0.00	-	0.00	(80.2)	(6,518)	81.27	0.00	-	0.00	509.9	41,438	81.27
11	Sep-26	509.9	41,438	81.27	72.8	5,771	79.28	0.00	-	0.00	(72.8)	(5,898)	81.02	0.00	-	0.00	509.9	41,311	81.02
12	Oct-26	509.9	41,311	81.02	86.4	6,850	79.28	0.00	-	0.00	(86.4)	(6,978)	80.77	0.00	-	0.00	509.9	41,183	80.77
13	Nov-26	509.9	41,183	80.77	25.3	2,002	79.28	0.00	-	0.00	(25.3)	(2,038)	80.70	0.00	-	0.00	509.9	41,147	80.70
14	Dec-26	509.9	41,147	80.70	-	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	509.9	41,147	80.70
15	Thirteen Month Total	6,628.4	543,861		515.3	40,891		0.00	-		(515.3)	(41,986)		0.00	0.00		6,628.4	542,765	
16																			
17	Thirteen Month Average	509.9	41,835		39.6	3,145		0.00	-		(39.6)	(3,230)		0.00	0.00		509.9	41,751	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Anclote 1 & 2			Fuel Type : Residual Oil														
22	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Inventory Location	Suwannee 1-3						Fuel Type : Residual Oil											
2	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
3	Jan-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
4	Feb-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
5	Mar-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
6	Apr-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
7	May-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
8	Jun-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
9	Jul-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
10	Aug-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
11	Sep-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
12	Oct-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
13	Nov-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
14	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
15	Thirteen Month Total	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
16																			
17	Thirteen Month Average	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers 1 - 2						Fuel Type : Distillate Oil											
22	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
36																			
37	Thirteen Month Average	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00

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 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Inventory Location	Bartow Peakers						Fuel Type : Distillate Oil											
2	Dec-25	19.6	2,451	124.87	0.6	80	132.58	0.6	79	131.44	0.00	-	0.00	0.00	-	0.00	19.63	2,452	124.91
3	Jan-26	19.6	2,452	124.91	0.6	73	131.57	0.6	73	132.06	0.00	-	0.00	0.00	-	0.00	19.63	2,452	124.89
4	Feb-26	19.6	2,452	124.89	0.6	75	130.43	0.6	75	131.78	0.00	-	0.00	0.00	-	0.00	19.63	2,451	124.86
5	Mar-26	19.6	2,451	124.86	0.6	81	129.03	0.6	82	131.09	0.00	-	0.00	0.00	-	0.00	19.63	2,450	124.79
6	Apr-26	19.6	2,450	124.79	0.6	74	129.01	0.6	76	131.57	0.00	-	0.00	0.00	-	0.00	19.63	2,448	124.72
7	May-26	19.6	2,448	124.72	0.6	72	128.33	0.6	74	131.68	0.00	-	0.00	0.00	-	0.00	19.63	2,446	124.62
8	Jun-26	19.6	2,446	124.62	0.5	64	128.92	0.5	66	132.55	0.00	-	0.00	0.00	-	0.00	19.63	2,445	124.53
9	Jul-26	19.6	2,445	124.53	0.5	69	127.59	0.5	72	131.68	0.00	-	0.00	0.00	-	0.00	19.63	2,442	124.41
10	Aug-26	19.6	2,442	124.41	0.5	71	142.74	0.5	66	132.59	0.00	-	0.00	0.00	-	0.00	19.63	2,447	124.67
11	Sep-26	19.6	2,447	124.67	0.5	67	142.25	0.5	63	133.26	0.00	-	0.00	0.00	-	0.00	19.63	2,452	124.89
12	Oct-26	19.6	2,452	124.89	0.5	76	139.64	0.5	72	132.34	0.00	-	0.00	0.00	-	0.00	19.63	2,456	125.09
13	Nov-26	19.6	2,456	125.09	0.5	73	138.56	0.5	70	132.71	0.00	-	0.00	0.00	-	0.00	19.63	2,459	125.25
14	Dec-26	19.6	2,459	125.25	0.6	88	135.71	0.6	85	131.37	0.00	-	0.00	0.00	-	0.00	19.63	2,462	125.39
15	Thirteen Month Total	255.2	31,851		7.22	963		7.2	953		0.00	-		0.00	-		255.2	31,861	
16																			
17	Thirteen Month Average	19.6	2,450		0.56	74		0.6	73		0.00	-		0.00	0.00		19.6	2,451	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Bartow CC Tank 4 (A & B)						Fuel Type : Distillate Oil											
22	Dec-25	107.9	14,379	133.20	2.4	316.0	0.00	2.39	334	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,360	133.03
23	Jan-26	107.9	14,360	133.03	2.0	257.8	131.89	1.95	276	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,343	132.87
24	Feb-26	107.9	14,343	132.87	2.4	305.6	129.59	2.36	329	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,319	132.65
25	Mar-26	107.9	14,319	132.65	2.2	284.0	129.31	2.20	307	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,297	132.44
26	Apr-26	107.9	14,297	132.44	2.2	281.4	128.76	2.19	305	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,273	132.22
27	May-26	107.9	14,273	132.22	2.2	280.9	127.81	2.20	306	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,248	131.99
28	Jun-26	107.9	14,248	131.99	2.2	280.1	127.44	2.20	306	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,222	131.75
29	Jul-26	107.9	14,222	131.75	2.0	252.5	127.66	1.98	276	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,199	131.53
30	Aug-26	107.9	14,199	131.53	2.2	310.7	141.35	2.20	305	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,204	131.59
31	Sep-26	107.9	14,204	131.59	2.0	279.2	141.16	1.98	276	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,207	131.61
32	Oct-26	107.9	14,207	131.61	2.0	276.3	139.67	1.98	276	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,207	131.61
33	Nov-26	107.9	14,207	131.61	2.1	288.7	137.92	2.09	291	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,205	131.59
34	Dec-26	107.9	14,205	131.59	2.0	268.0	137.07	1.95	273	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,199	131.54
35	Thirteen Month Total	1,403.3	185,464		27.67	3,681		27.67	3,861		0.00	-		0.00	-		1,403.3	185,284	
36																			
37	Thirteen Month Average	107.9	14,266		2.13	283		2.13	297		0.00	-		0.00	0.00		107.9	14,253	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Bayboro Peakers 1 - 4						Fuel Type : Distillate Oil												
2	Dec-25	34.7	4,273	122.97	-	3	0.00	-	3	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
3	Jan-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
4	Feb-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
5	Mar-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
6	Apr-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
7	May-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
8	Jun-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
9	Jul-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
10	Aug-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
11	Sep-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
12	Oct-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
13	Nov-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
14	Dec-26	34.7	4,273	122.97	-	-	0.00	-	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97	
15	Thirteen Month Total	451.7	55,549		-	3		-	3	0.00	-		0.00	-		451.7	55,549		
16																			
17	Thirteen Month Average	34.7	4,273		-	0		-	0	0.00	-		0.00	0.00		34.7	4,273		
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	EF Central Tank Farm (Martin Gas Terminal)						Fuel Type : Distillate Oil											
22	Dec-25	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
23	Jan-26	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
24	Feb-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
25	Mar-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
26	Apr-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
27	May-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
28	Jun-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
29	Jul-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
30	Aug-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
31	Sep-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
32	Oct-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
33	Nov-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
34	Dec-26	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
35	Thirteen Month Total	971.5	163,752		0.00	-		0.00	-		0.00	-		0.00	-		971.5	163,752	
36																			
37	Thirteen Month Average	74.7	12,596		0.00	-		0.00	-		0.00	-		0.00	0.00		74.7	12,596	

0

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Steam Start-Up (CR)						Fuel Type : Distillate Oil											
2	Dec-25	7.4	878	119.51	-	5.3	-	-	5	-	0.00	-	0.00	0.00	-	0.00	7.4	878	119.51
3	Jan-26	7.4	878	119.51	1.1	136.5	127.77	1.1	139	129.79	0.00	-	0.00	0.00	-	0.00	7.4	876	119.22
4	Feb-26	7.4	876	119.22	0.1	13.1	183.42	0.1	13	186.33	0.00	-	0.00	0.00	-	0.00	7.4	876	119.19
5	Mar-26	7.4	876	119.19	-	4.3	-	-	4	-	0.00	-	0.00	0.00	-	0.00	7.4	876	119.19
6	Apr-26	7.4	876	119.19	0.1	13.0	182.05	0.1	13	186.30	0.00	-	0.00	0.00	-	0.00	7.4	876	119.15
7	May-26	7.4	876	119.15	1.5	184.7	123.44	1.5	191	127.95	0.00	-	0.00	0.00	-	0.00	7.4	869	118.23
8	Jun-26	7.4	869	118.23	0.6	72.8	127.76	0.6	75	132.38	0.00	-	0.00	0.00	-	0.00	7.4	866	117.87
9	Jul-26	7.4	866	117.87	0.9	106.6	124.64	0.9	111	129.45	0.00	-	0.00	0.00	-	0.00	7.4	862	117.31
10	Aug-26	7.4	862	117.31	1.1	157.2	137.88	1.1	148	129.66	0.00	-	0.00	0.00	-	0.00	7.4	872	118.59
11	Sep-26	7.4	872	118.59	0.9	118.1	138.14	0.9	113	131.81	0.00	-	0.00	0.00	-	0.00	7.4	877	119.33
12	Oct-26	7.4	877	119.33	0.6	88.7	138.34	0.6	86	133.99	0.00	-	0.00	0.00	-	0.00	7.4	880	119.70
13	Nov-26	7.4	880	119.70	0.1	13.6	190.89	0.07	13	187.89	0.00	-	0.00	0.00	-	0.00	7.4	880	119.73
14	Dec-26	7.4	880	119.73	-	4.3	-	0.00	4	-	0.00	-	0.00	0.00	-	0.00	7.4	880	119.73
15	Thirteen Month Total	95.6	11,368		6.8	918		6.8	916		0.00	-	0.00	0.00	-	0.00	95.6	11,369	
16																			
17	Thirteen Month Average	7.4	874		0.5	71		0.5	70		0.00	-	0.00	0.00	0.00		7.4	875	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Debary Peakers						Fuel Type : Distillate Oil											
22	Dec-25	147.6	19,016	128.87	2.0	263	133.54	2.0	267	135.20	0.00	-	0.00	0.00	-	0.00	147.6	19,012	128.85
23	Jan-26	147.6	19,012	128.85	1.9	254	132.38	1.9	260	135.59	0.00	-	0.00	0.00	-	0.00	147.6	19,006	128.81
24	Feb-26	147.6	19,006	128.81	2.0	262	131.18	2.0	270	135.23	0.00	-	0.00	0.00	-	0.00	147.6	18,998	128.75
25	Mar-26	147.6	18,998	128.75	2.0	256	130.53	2.0	266	135.28	0.00	-	0.00	0.00	-	0.00	147.6	18,989	128.69
26	Apr-26	147.6	18,989	128.69	2.1	273	129.45	2.1	284	134.69	0.00	-	0.00	0.00	-	0.00	147.6	18,978	128.62
27	May-26	147.6	18,978	128.62	1.7	223	130.08	1.7	234	136.15	0.00	-	0.00	0.00	-	0.00	147.6	18,967	128.55
28	Jun-26	147.6	18,967	128.55	1.8	239	129.13	1.8	250	135.47	0.00	-	0.00	0.00	-	0.00	147.6	18,956	128.47
29	Jul-26	147.6	18,956	128.47	1.7	214	129.44	1.7	225	136.30	0.00	-	0.00	0.00	-	0.00	147.6	18,944	128.39
30	Aug-26	147.6	18,944	128.39	1.6	236	144.01	1.6	224	136.43	0.00	-	0.00	0.00	-	0.00	147.6	18,957	128.47
31	Sep-26	147.6	18,957	128.47	1.7	240	142.77	1.7	229	136.27	0.00	-	0.00	0.00	-	0.00	147.6	18,968	128.55
32	Oct-26	147.6	18,968	128.55	1.8	249	140.87	1.8	241	135.90	0.00	-	0.00	0.00	-	0.00	147.6	18,976	128.61
33	Nov-26	147.6	18,976	128.61	2.0	279	138.61	2.0	272	134.98	0.00	-	0.00	0.00	-	0.00	147.6	18,984	128.66
34	Dec-26	147.6	18,984	128.66	2.0	276	137.22	2.0	272	135.00	0.00	-	0.00	0.00	-	0.00	147.6	18,988	128.69
35	Thirteen Month Total	1,918.2	246,750		24.30	3,267		24.3	3,294		0.00	-	0.00	0.00	-	0.00	1,918.2	246,723	
36																			
37	Thirteen Month Average	147.6	18,981		1.87	251		1.87	253		0.00	-	0.00	0.00	0.00		147.6	18,979	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location																		
		Higgins Peakers						Fuel Type : Distillate Oil											
2	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
3	Jan-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
4	Feb-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
5	Mar-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
6	Apr-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
7	May-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
8	Jun-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
9	Jul-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
10	Aug-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
11	Sep-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
12	Oct-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
13	Nov-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
14	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
15	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
16																			
17	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location																		
		Hines Plants						Fuel Type : Distillate Oil											
22	Dec-25	70.9	8,395	118.36	4.6	606.3	131.98	4.6	576.1	125.41	0.00	-	0.00	0.00	-	0.00	70.9	8,425	118.78
23	Jan-26	70.9	8,425	118.78	4.4	571.7	131.26	4.4	551.3	126.59	0.00	-	0.00	0.00	-	0.00	70.9	8,445	119.07
24	Feb-26	70.9	8,445	119.07	4.6	594.7	129.99	4.6	578.6	126.46	0.00	-	0.00	0.00	-	0.00	70.9	8,461	119.30
25	Mar-26	70.9	8,461	119.30	4.7	606.5	129.02	4.7	594.4	126.43	0.00	-	0.00	0.00	-	0.00	70.9	8,474	119.47
26	Apr-26	70.9	8,474	119.47	4.6	587.8	128.63	4.6	579.2	126.76	0.00	-	0.00	0.00	-	0.00	70.9	8,482	119.59
27	May-26	70.9	8,482	119.59	4.3	556.4	128.10	4.3	552.5	127.18	0.00	-	0.00	0.00	-	0.00	70.9	8,486	119.64
28	Jun-26	70.9	8,486	119.64	4.3	553.2	127.76	4.3	550.9	127.24	0.00	-	0.00	0.00	-	0.00	70.9	8,488	119.68
29	Jul-26	70.9	8,488	119.68	4.3	550.6	127.16	4.3	550.9	127.24	0.00	-	0.00	0.00	-	0.00	70.9	8,488	119.67
30	Aug-26	70.9	8,488	119.67	4.5	629.6	141.46	4.5	569.2	127.88	0.00	-	0.00	0.00	-	0.00	70.9	8,549	120.52
31	Sep-26	70.9	8,549	120.52	4.6	639.4	140.28	4.6	585.5	128.47	0.00	-	0.00	0.00	-	0.00	70.9	8,602	121.28
32	Oct-26	70.9	8,602	121.28	3.5	491.7	141.00	3.5	457.4	131.16	0.00	-	0.00	0.00	-	0.00	70.9	8,637	121.77
33	Nov-26	70.9	8,637	121.77	3.5	487.7	139.68	3.5	459.3	131.55	0.00	-	0.00	0.00	-	0.00	70.9	8,665	122.17
34	Dec-26	70.9	8,665	122.17	4.7	638.7		4.7	609.0	129.56	0.00	-	0.00	0.00	-	0.00	70.9	8,695	122.59
35	Thirteen Month Total	922.1	110,597		56.49	7,514		56.49	7,214		0.00	-		0.00	-		922.1	110,897	
36																			
37	Thirteen Month Average	70.9	8,507		4.35	578		4.35	555		0.00	-		0.00	0.00		70.9	8,530.6	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Intercession City Peakers 1 - 18			Fuel Type : Distillate Oil															
2	Dec-25	109.2	14,495	132.72	4.0	509.3	127.82	4.0	537	134.84	0.00	-	0.00	0.00	-	0.00	109.2	14,467	132.47
3	Jan-26	109.2	14,467	132.47	0.9	124.5	134.75	0.9	132	143.31	0.00	-	0.00	0.00	-	0.00	109.2	14,459	132.40
4	Feb-26	109.2	14,459	132.40	0.2	40.5	163.67	0.2	43	173.11	0.00	-	0.00	0.00	-	0.00	109.2	14,457	132.37
5	Mar-26	109.2	14,457	132.37	3.6	448.2	124.96	3.6	484	134.86	0.00	-	0.00	0.00	-	0.00	109.2	14,421	132.05
6	Apr-26	109.2	14,421	132.05	0.2	36.9	167.35	0.22	39	177.81	0.00	-	0.00	0.00	-	0.00	109.2	14,419	132.03
7	May-26	109.2	14,419	132.03	0.2	29.2	184.32	0.16	31	195.68	0.00	-	0.00	0.00	-	0.00	109.2	14,417	132.01
8	Jun-26	109.2	14,417	132.01	3.1	381.7	123.56	3.1	417	134.95	0.00	-	0.00	0.00	-	0.00	109.2	14,382	131.69
9	Jul-26	109.2	14,382	131.69	0.0	15.6	339.40	0.05	16	351.38	0.00	-	0.00	0.00	-	0.00	109.2	14,382	131.68
10	Aug-26	109.2	14,382	131.68	0.1	18.4	296.46	0.1	18	293.94	0.00	-	0.00	0.00	-	0.00	109.2	14,382	131.69
11	Sep-26	109.2	14,382	131.69	3.4	459.6	136.18	3.37	455	134.72	0.00	-	0.00	0.00	-	0.00	109.2	14,387	131.73
12	Oct-26	109.2	14,387	131.73	0.3	51.7	163.60	0.3	52	163.63	0.00	-	0.00	0.00	-	0.00	109.2	14,387	131.73
13	Nov-26	109.2	14,387	131.73	0.1	18.3	291.10	0.1	18	292.42	0.00	-	0.00	0.00	-	0.00	109.2	14,387	131.73
14	Dec-26	109.2	14,387	131.73	3.9	511.7	131.61	3.9	522	134.23	0.00	-	0.00	0.00	-	0.00	109.2	14,376	131.64
15	Thirteen Month Total	1,419.8	187,442		19.96	2,646		20.0	2,764		0.00	-	0.00	-	0.00	-	1,419.8	187,324	
16																			
17	Thirteen Month Average	109.2	14,419		1.54	204		1.5	213		0.00	-	0.00	0.00	-	0.00	109.2	14,410	
18																			
19		1,000																	
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Vandolah			Fuel Type : Distillate Oil															
22	Dec-25	68.1	9,293	136.48	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,293	136.48
23	Jan-26	68.1	9,293	136.48	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,293	136.48
24	Feb-26	68.1	9,293	136.48	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,293	136.48
25	Mar-26	68.1	9,293	136.48	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,293	136.48
26	Apr-26	68.1	9,293	136.48	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,293	136.48
27	May-26	68.1	9,293	136.48	2.4	292	122.27	2.38	327	137.23	0.00	-	0.00	0.00	-	0.00	68.1	9,257	135.96
28	Jun-26	68.1	9,257	135.96	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,257	135.96
29	Jul-26	68.1	9,257	135.96	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,257	135.96
30	Aug-26	68.1	9,257	135.96	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,257	135.96
31	Sep-26	68.1	9,257	135.96	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,257	135.96
32	Oct-26	68.1	9,257	135.96	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,257	135.96
33	Nov-26	68.1	9,257	135.96	2.4	322	131.98	2.44	334	137.02	0.00	-	0.00	0.00	-	0.00	68.1	9,245	135.78
34	Dec-26	68.1	9,245	135.78	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,244.7	135.78
35	Thirteen Month Total	885.1	120,543		4.82	646		4.82	694		0.00	-	0.00	-	0.00	-	885.1	120,495	
36																			
37	Thirteen Month Average	68.1	9,273		0.37	50		0.37	53		0.00	-	0.00	0.00	-	0.00	68.1	9,269	

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Shady Hills						Fuel Type : Distillate Oil												
2	Dec-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
3	Jan-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
4	Feb-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
5	Mar-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
6	Apr-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
7	May-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
8	Jun-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
9	Jul-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
10	Aug-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
11	Sep-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
12	Oct-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
13	Nov-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
14	Dec-26	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
15	Thirteen Month Total	607.9	75,755		0.00	-		0.00	-		0.00	-		0.00	-		607.9	75,755	
16																			
17	Thirteen Month Average	46.8	5,827		0.00	-		0.00	-		0.00	-		0.00	0.00		46.8	5,827.3	
18																			
19																			
20	University of Florida CT 1						Fuel Type : Distillate Oil												
22	Dec-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
23	Jan-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
24	Feb-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
25	Mar-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
26	Apr-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
27	May-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
28	Jun-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
29	Jul-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
30	Aug-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
31	Sep-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
32	Oct-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
33	Nov-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
34	Dec-26	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
35	Thirteen Month Total	26.9	3,303		0.00	-		0.00	-		0.00	-		0.00	-		26.9	3,303	
36																			
37	Thirteen Month Average	2.1	254		0.00	-		0.00	-		0.00	-		0.00	0.00		2.1	254	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance				
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit		
1	Suwannee River Peakers (Suwannee 1-3)			Fuel Type : Distillate Oil																
2	Dec-25	35.2	4,629	131.41	0.2	30.5	132.30	0.2	31.9	138.22	0.00	-	0.00	0.00	-	0.00	35.2	4,628	131.37	
3	Jan-26	35.2	4,628	131.37	0.2	31.8	130.29	0.2	33.7	137.78	0.00	-	0.00	0.00	-	0.00	35.2	4,626	131.32	
4	Feb-26	35.2	4,626	131.32	0.2	31.6	129.38	0.2	33.7	137.72	0.00	-	0.00	0.00	-	0.00	35.2	4,624	131.27	
5	Mar-26	35.2	4,624	131.27	0.2	29.8	128.98	0.2	31.9	138.04	0.00	-	0.00	0.00	-	0.00	35.2	4,622	131.21	
6	Apr-26	35.2	4,622	131.21	0.2	29.8	128.35	0.2	32.1	137.93	0.00	-	0.00	0.00	-	0.00	35.2	4,619	131.14	
7	May-26	35.2	4,619	131.14	0.2	25.5	128.60	0.2	27.6	139.03	0.00	-	0.00	0.00	-	0.00	35.2	4,617	131.08	
8	Jun-26	35.2	4,617	131.08	0.2	20.1	130.51	0.2	21.8	141.26	0.00	-	0.00	0.00	-	0.00	35.2	4,616	131.04	
9	Jul-26	35.2	4,616	131.04	0.2	24.0	128.11	0.2	26.1	139.40	0.00	-	0.00	0.00	-	0.00	35.2	4,614	130.98	
10	Aug-26	35.2	4,614	130.98	0.2	26.7	142.61	0.2	26.1	139.41	0.00	-	0.00	0.00	-	0.00	35.2	4,614	130.99	
11	Sep-26	35.2	4,614	130.99	0.2	29.5	140.73	0.2	29.0	138.54	0.00	-	0.00	0.00	-	0.00	35.2	4,615	131.01	
12	Oct-26	35.2	4,615	131.01	0.2	24.8	140.65	0.2	24.7	139.95	0.00	-	0.00	0.00	-	0.00	35.2	4,615	131.01	
13	Nov-26	35.2	4,615	131.01	0.2	29.9	137.66	0.2	30.0	138.27	0.00	-	0.00	0.00	-	0.00	35.2	4,615	131.01	
14	Dec-26	35.22	4,615	131.01	0.2	29.6	136.28	0.2	30.0	138.26	0.00	-	0.00	0.00	-	0.00	35.22	4,614	130.99	
15	Thirteen Month Total	457.9	60,052		2.73	364		2.7	379		0.00	-	0.00	0.00	-	0.00	457.9	60,037		
16																				
17	Thirteen Month Average	35.2	4,619		0.21	28		0.2	29		0.00	-	0.00	0.00	-	0.00	35.2	4,618		
18																				
19																				
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
21	Inventory Location	Turner Peakers			Fuel Type : Distillate Oil															
22	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
23	Jan-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
24	Feb-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
25	Mar-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
26	Apr-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
27	May-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
28	Jun-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
29	Jul-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
30	Aug-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
31	Sep-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
32	Oct-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
33	Nov-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
34	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		
36																				
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Anclote						Fuel Type : Natural Gas											
2	Dec-25	0.00	-	0.00	336.89	2,347	6.97	336.89	2,347	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-26	0.00	-	0.00	498.67	3,579	7.18	498.67	3,579	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-26	0.00	-	0.00	414.79	2,910	7.02	414.79	2,910	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-26	0.00	-	0.00	521.04	3,510	6.74	521.04	3,510	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-26	0.00	-	0.00	610.52	3,633	5.95	610.52	3,633	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-26	0.00	-	0.00	983.82	5,760	5.85	983.82	5,760	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-26	0.00	-	0.00	1281.34	7,368	5.75	1281.34	7,368	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-26	0.00	-	0.00	1879.20	10,875	5.79	1879.20	10,875	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-26	0.00	-	0.00	2390.87	13,889	5.81	2390.87	13,889	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-26	0.00	-	0.00	1876.81	10,954	5.84	1876.81	10,954	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-26	0.00	-	0.00	1945.48	11,696	6.01	1945.48	11,696	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-26	0.00	-	0.00	1292.47	8,401	6.50	1292.47	8,401	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-26	0.00	-	0.00	587.18	4,037	6.88	587.18	4,037	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		14619.09	88,958		14619.09	88,958		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		1124.55	6,843		1124.55	6,843		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers						Fuel Type : Natural Gas											
22	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
X Projected Test Year 2 Ended 12/31/2026
 ___ Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1	Inventory Location	Bartow Peakers			Fuel Type : Natural Gas															
2	Dec-25	0.00	-	0.00	8.1	56	6.97	8.1	56	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	Jan-26	0.00	-	0.00	10.7	77	7.18	10.7	77	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	Feb-26	0.00	-	0.00	6.5	45	7.02	6.5	45	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Mar-26	0.00	-	0.00	5.6	37	6.74	5.6	37	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Apr-26	0.00	-	0.00	8.5	51	5.95	8.5	51	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	May-26	0.00	-	0.00	2.0	12	5.85	2.0	12	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Jun-26	0.00	-	0.00	1.0	6	5.75	1.0	6	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Jul-26	0.00	-	0.00	1.3	7	5.79	1.3	7	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Aug-26	0.00	-	0.00	1.8	11	5.81	1.8	11	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	Sep-26	0.00	-	0.00	3.6	21	5.84	3.6	21	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	Oct-26	0.00	-	0.00	3.4	20	6.01	3.4	20	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Nov-26	0.00	-	0.00	6.2	40	6.50	6.2	40	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	Dec-26	0.00	-	0.00	7.8	54	6.88	7.8	54	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	Thirteen Month Total	0.00	-		66.45	438		66.45	438		0.00	-		0.00	0.00		0.00	0.00		
16																				
17	Thirteen Month Average	0.00	-		5.11	34		5.11	34		0.00	-		0.00	0.00		0.00	0.00		
18																				
19																				
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
21	Inventory Location	Bartow CC 1			Fuel Type : Natural Gas															
22	Dec-25	0.00	-	0.00	3,664.1	25,522	6.97	3,664.1	25,522	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	Jan-26	0.00	-	0.00	4,050.1	29,065	7.18	4,050.1	29,065	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	Feb-26	0.00	-	0.00	3,518.5	24,684	7.02	3,518.5	24,684	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	Mar-26	0.00	-	0.00	3,929.5	26,475	6.74	3,929.5	26,475	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	Apr-26	0.00	-	0.00	3,987.1	23,725	5.95	3,987.1	23,725	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	May-26	0.00	-	0.00	4,283.9	25,081	5.85	4,283.9	25,081	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	Jun-26	0.00	-	0.00	4,495.9	25,852	5.75	4,495.9	25,852	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	Jul-26	0.00	-	0.00	4,627.5	26,780	5.79	4,627.5	26,780	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	Aug-26	0.00	-	0.00	4,409.5	25,615	5.81	4,409.5	25,615	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	Sep-26	0.00	-	0.00	4,414.1	25,762	5.84	4,414.1	25,762	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	Oct-26	0.00	-	0.00	4,369.0	26,266	6.01	4,369.0	26,266	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	Nov-26	0.00	-	0.00	1,973.7	12,829	6.50	1,973.7	12,829	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	Dec-26	0.00	-	0.00	3,687.6	25,354	6.88	3,687.6	25,354	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	Thirteen Month Total	0.00	-		51,410.4	323,010		51,410.4	323,010		0.00	-		0.00	0.00		0.00	0.00		
36																				
37	Thirteen Month Average	0.00	-		3,954.6	24,847		3,954.6	24,847		0.00	-		0.00	0.00		0.00	0.00		

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1	Debary Peakers			Fuel Type : Natural Gas															
2	Dec-25	0.00	-	0.00	64.3	448	6.97	64.3	448	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
3	Jan-26	0.00	-	0.00	69.5	499	7.18	69.5	499	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
4	Feb-26	0.00	-	0.00	49.3	346	7.02	49.3	346	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
5	Mar-26	0.00	-	0.00	41.5	280	6.74	41.5	280	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
6	Apr-26	0.00	-	0.00	58.0	345	5.95	58.0	345	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
7	May-26	0.00	-	0.00	24.9	146	5.85	24.9	146	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
8	Jun-26	0.00	-	0.00	22.4	129	5.75	22.4	129	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
9	Jul-26	0.00	-	0.00	22.0	128	5.79	22.0	128	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
10	Aug-26	0.00	-	0.00	23.9	139	5.81	23.9	139	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
11	Sep-26	0.00	-	0.00	13.1	76	5.84	13.1	76	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
12	Oct-26	0.00	-	0.00	33.7	203	6.01	33.7	203	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
13	Nov-26	0.00	-	0.00	102.4	666	6.50	102.4	666	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
14	Dec-26	0.00	-	0.00	68.4	470	6.88	68.4	470	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
15	Thirteen Month Total	0.00	-		593.6	3,874		593.6	3,874		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		45.7	298		45.7	298		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Higgins Peakers			Fuel Type : Natural Gas														
22	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
23	Jan-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
24	Feb-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
25	Mar-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
26	Apr-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
27	May-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
28	Jun-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
29	Jul-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
30	Aug-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
31	Sep-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
32	Oct-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
33	Nov-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
34	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
X Projected Test Year 2 Ended 12/31/2026
 ___ Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Hines 1-6			Fuel Type : Natural Gas														
2	Dec-25	0.00	-	0.00	6,388.9	44,501	6.97	6,388.9	44,501	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-26	0.00	-	0.00	5,710.6	40,981	7.18	5,710.6	40,981	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-26	0.00	-	0.00	5,358.3	37,591	7.02	5,358.3	37,591	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-26	0.00	-	0.00	5,822.4	39,228	6.74	5,822.4	39,228	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-26	0.00	-	0.00	6,217.1	36,994	5.95	6,217.1	36,994	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-26	0.00	-	0.00	7,305.5	42,773	5.85	7,305.5	42,773	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-26	0.00	-	0.00	8,410.0	48,359	5.75	8,410.0	48,359	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-26	0.00	-	0.00	8,909.7	51,562	5.79	8,909.7	51,562	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-26	0.00	-	0.00	8,639.2	50,185	5.81	8,639.2	50,185	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-26	0.00	-	0.00	8,521.7	49,735	5.84	8,521.7	49,735	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-26	0.00	-	0.00	7,162.2	43,058	6.01	7,162.2	43,058	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-26	0.00	-	0.00	7,013.8	45,591	6.50	7,013.8	45,591	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-26	0.00	-	0.00	6,098.3	41,929	6.88	6,098.3	41,929	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		91,557.7	572,488		91,557.7	572,488		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		7,042.9	44,038		7,042.9	44,038		0.00	-		0.00	0.00		0.00	0.00	
18																			
19	1000																		
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Intercession City Peakers			Fuel Type : Natural Gas														
22	Dec-25	0.00	-	0.00	57.1	398	6.97	57.1	398	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-26	0.00	-	0.00	75.9	545	7.18	75.9	545	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-26	0.00	-	0.00	57.1	400	7.02	57.1	400	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-26	0.00	-	0.00	23.3	157	6.74	23.3	157	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-26	0.00	-	0.00	60.5	360	5.95	60.5	360	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-26	0.00	-	0.00	66.2	388	5.85	66.2	388	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-26	0.00	-	0.00	48.0	276	5.75	48.0	276	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-26	0.00	-	0.00	43.5	252	5.79	43.5	252	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-26	0.00	-	0.00	78.9	458	5.81	78.9	458	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-26	0.00	-	0.00	32.0	187	5.84	32.0	187	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-26	0.00	-	0.00	79.1	476	6.01	79.1	476	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-26	0.00	-	0.00	48.1	313	6.50	48.1	313	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-26	0.00	-	0.00	62.5	429	6.88	62.5	429	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		732.1	4,638		732.1	4,638		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		56.3	357		56.3	357		0.00	-		0.00	0.00		0.00	0.00	

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 3 Ended 12/31/2027
X Projected Test Year 2 Ended 12/31/2026
 ___ Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1	Inventory Location	Suwannee			Fuel Type : Natural Gas															
2	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	Jan-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	Feb-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Mar-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Apr-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	May-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Jun-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Jul-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Aug-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	Sep-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	Oct-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Nov-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	Dec-26	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		
16																				
17	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		
18																				
19																				
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
21	Inventory Location	Suwannee River Peakers			Fuel Type : Natural Gas															
22	Dec-25	0.00	-	0.00	26.2	182	6.96	26.2	182	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	Jan-26	0.00	-	0.00	52.0	375	7.22	52.0	375	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	Feb-26	0.00	-	0.00	33.6	238	7.06	33.6	238	7.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	Mar-26	0.00	-	0.00	13.7	94	6.85	13.7	94	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	Apr-26	0.00	-	0.00	27.1	164	6.03	27.1	164	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	May-26	0.00	-	0.00	5.5	33	5.91	5.5	33	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	Jun-26	0.00	-	0.00	3.8	22	5.84	3.8	22	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	Jul-26	0.00	-	0.00	3.6	21	5.88	3.6	21	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	Aug-26	0.00	-	0.00	10.9	65	5.90	10.9	65	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	Sep-26	0.00	-	0.00	2.4	14	5.93	2.4	14	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	Oct-26	0.00	-	0.00	7.6	47	6.11	7.6	47	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	Nov-26	0.00	-	0.00	15.0	99	6.61	15.0	99	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	Dec-26	0.00	-	0.00	31.5	220	6.97	31.5	220	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	Thirteen Month Total	0.00	-		233.01	1,572		233.01	1,572		0.00	-		0.00	0.00		0.00	0.00		
36																				
37	Thirteen Month Average	0.00	-		17.92	121		17.92	121		0.00	-		0.00	0.00		0.00	0.00		

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
X Projected Test Year 2 Ended 12/31/2026
 ___ Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Tiger Bay CC 1			Fuel Type : Natural Gas														
2	Dec-25	0.00	-	0.00	187.6	1,306	6.97	187.6	1,306	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-26	0.00	-	0.00	213.3	1,531	7.18	213.3	1,531	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-26	0.00	-	0.00	116.6	818	7.02	116.6	818	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-26	0.00	-	0.00	137.7	927	6.74	137.7	927	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-26	0.00	-	0.00	660.6	3,931	5.95	660.6	3,931	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-26	0.00	-	0.00	530.1	3,104	5.85	530.1	3,104	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-26	0.00	-	0.00	593.5	3,413	5.75	593.5	3,413	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-26	0.00	-	0.00	723.5	4,187	5.79	723.5	4,187	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-26	0.00	-	0.00	710.1	4,125	5.81	710.1	4,125	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-26	0.00	-	0.00	724.6	4,229	5.84	724.6	4,229	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-26	0.00	-	0.00	828.3	4,980	6.01	828.3	4,980	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-26	0.00	-	0.00	461.16	2,998	0.00	461.16	2,998	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-26	0.00	-	0.00	99.1	681	6.88	99.1	681	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		5,986.10	36,230		5,986.10	36,230		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		460.47	2,787		460.47	2,787		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	University of Florida CT 1			Fuel Type : Natural Gas														
22	Dec-25	0.00	-	0.00	326.3	2,306	7.07	326.3	2,306	7.07	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-26	0.00	-	0.00	321.0	2,337	7.28	321.0	2,337	7.28	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-26	0.00	-	0.00	291.6	2,076	7.12	291.6	2,076	7.12	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-26	0.00	-	0.00	283.9	1,942	6.84	283.9	1,942	6.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-26	0.00	-	0.00	179.7	1,088	6.05	179.7	1,088	6.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-26	0.00	-	0.00	280.0	1,668	5.96	280.0	1,668	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-26	0.00	-	0.00	271.4	1,589	5.85	271.4	1,589	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-26	0.00	-	0.00	285.6	1,682	5.89	285.6	1,682	5.89	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-26	0.00	-	0.00	287.4	1,699	5.91	287.4	1,699	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-26	0.00	-	0.00	275.1	1,634	5.94	275.1	1,634	5.94	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-26	0.00	-	0.00	208.3	1,274	6.12	208.3	1,274	6.12	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-26	0.00	-	0.00	223.13	1,474	6.60	223.13	1,474	6.60	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-26	0.00	-	0.00	325.2	2,270	6.98	325.2	2,270	6.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		3,558.49	23,038		3,558.49	23,038		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		273.73	1,772		273.73	1,772		0.00	-		0.00	0.00		0.00	0.00	

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1 Inventory Location	Bay Gas Storage						Fuel Type : Natural Gas												
2 Dec-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
3 Jan-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
4 Feb-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
5 Mar-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
6 Apr-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
7 May-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
8 Jun-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
9 Jul-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
10 Aug-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
11 Sep-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
12 Oct-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
13 Nov-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
14 Dec-26	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
15 Thirteen Month Total	17,883.9	131,375		0.00	-		0.00	-		0.00	-		0.00	0.00	0.00		17,883.9	131,374.9	
16																			
17 Thirteen Month Average	1,375.7	10,106		0.00	-		0.00	-		0.00	-		0.00	0.00			1,375.7	10,105.8	
18																			
19																			
20 Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
21 Inventory Location	SGR (Southern Pines)						Fuel Type : Natural Gas												
22 Dec-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
23 Jan-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
24 Feb-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
25 Mar-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
26 Apr-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
27 May-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
28 Jun-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
29 Jul-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
30 Aug-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
31 Sep-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
32 Oct-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
33 Nov-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
34 Dec-26	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
35 Thirteen Month Total	5,278.0	37,781		0.00	-		0.00	-		0.00	-		0.00	0.00			5,278.0	37,781.0	
36																			
37 Thirteen Month Average	406.0	2,906		0.00	-		0.00	-		0.00	-		0.00	0.00			406.0	2,906.2	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1	Inventory Location Citrus																		
	Fuel Type : Natural Gas																		
2	Dec-25	0.00	-	0.00	6,549	45,619	6.97	6,549	45,619	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-26	0.00	-	0.00	6,444	46,243	7.18	6,444	46,243	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-26	0.00	-	0.00	5,903	41,412	7.02	5,903	41,412	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-26	0.00	-	0.00	6,064	40,859	6.74	6,064	40,859	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-26	0.00	-	0.00	4,760	28,323	5.95	4,760	28,323	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-26	0.00	-	0.00	6,700	39,229	5.85	6,700	39,229	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-26	0.00	-	0.00	6,919	39,785	5.75	6,919	39,785	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-26	0.00	-	0.00	6,989	40,448	5.79	6,989	40,448	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-26	0.00	-	0.00	7,105	41,275	5.81	7,105	41,275	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-26	0.00	-	0.00	6,368	37,168	5.84	6,368	37,168	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-26	0.00	-	0.00	3,529	21,217	6.01	3,529	21,217	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-26	0.00	-	0.00	5,153	33,494	6.50	5,153	33,494	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-26	0.00	-	0.00	6,535	44,928	6.88	6,535	44,928	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total			0.00	-	79,019.2	500,000	6.33	79,019.2	500,000	6.33	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
16	1000																		
17	Thirteen Month Average			0.00	-	6,078.4	38,462	6.33	6,078.4	38,462	6.33	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
18																			
19																			
20	Inventory Location Osprey CC																		
	Fuel Type : Natural Gas																		
22	Dec-25	0.00	-	0.00	959	6,683	6.97	959	6,683	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-26	0.00	-	0.00	839	6,021	7.18	839	6,021	7.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-26	0.00	-	0.00	696	4,886	7.02	696	4,886	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-26	0.00	-	0.00	275	1,851	6.74	275	1,851	6.74	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-26	0.00	-	0.00	1,609	9,575	5.95	1,609	9,575	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-26	0.00	-	0.00	1,297	7,594	5.85	1,297	7,594	5.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-26	0.00	-	0.00	1,580	9,085	5.75	1,580	9,085	5.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-26	0.00	-	0.00	1,795	10,385	5.79	1,795	10,385	5.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-26	0.00	-	0.00	1,623	9,430	5.81	1,623	9,430	5.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-26	0.00	-	0.00	1,711	9,984	5.84	1,711	9,984	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-26	0.00	-	0.00	2,143	12,885	6.01	2,143	12,885	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-26	0.00	-	0.00	1,216	7,907	6.50	1,216	7,907	6.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-26	0.00	-	0.00	966	6,640	6.88	966	6,640	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total			0.00	-	16,709.8	102,926	6.16	16,709.8	102,926	6.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
36																			
37	Thirteen Month Average			0.00	-	1,285.4	7,917	6.16	1,285.4	7,917	6.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	
1	Inventory Location			Coal - Total			Fuel Type : Regular Coal												
2	Dec-24	1,147.2	100,595	87.68	0.0	705	0.00	0.0	705	0.00	-	-	0.00	0.00	0	0.00	1,147.2	100,595	87.68
3	Jan-25	1,147.2	100,595	87.68	13.6	2,260	166.37	6.8	1,731	254.80	(6.8)	(561)	0.00	0.00	0.00	0.00	1,147.2	100,563	87.66
4	Feb-25	1,147.2	100,563	87.66	3.7	1,441	389.08	1.9	1,297	700.31	(1.9)	(153)	0.00	0.00	0.00	0.00	1,147.2	100,554	87.65
5	Mar-25	1,147.2	100,554	87.65	146.0	13,241	90.69	73.0	7,527	0.00	(73.0)	(6,036)	0.00	0.00	0.00	0.00	1,147.2	100,232	87.37
6	Apr-25	1,147.2	100,232	87.37	70.1	6,945	99.11	35.0	4,197	119.81	(35.0)	(2,897)	0.00	0.00	0.00	0.00	1,147.2	100,083	87.24
7	May-25	1,147.2	100,083	87.24	171.4	15,349	89.57	85.7	8,601	100.38	(85.7)	(7,089)	0.00	0.00	0.00	0.00	1,147.2	99,742	86.94
8	Jun-25	1,147.2	99,742	86.94	191.5	17,019	88.89	95.7	9,447	98.68	(95.7)	(7,924)	0.00	0.00	0.00	0.00	1,147.2	99,390	86.63
9	Jul-25	1,147.2	99,390	86.63	195.1	17,325	88.80	97.6	9,577	98.17	(97.6)	(8,078)	0.00	0.00	0.00	0.00	1,147.2	99,060	86.35
10	Aug-25	1,147.2	99,060	86.35	145.4	13,203	90.79	72.7	7,412	101.94	(72.7)	(6,022)	0.00	0.00	0.00	0.00	1,147.2	98,829	86.15
11	Sep-25	1,147.2	98,829	86.15	145.0	13,172	90.82	72.5	7,382	101.80	(72.5)	(6,007)	0.00	0.00	0.00	0.00	1,147.2	98,612	85.96
12	Oct-25	1,147.2	98,612	85.96	79.3	7,729	97.44	39.7	4,558	114.92	(39.7)	(3,286)	0.00	0.00	0.00	0.00	1,147.2	98,497	85.86
13	Nov-25	1,147.2	98,497	85.86	-	1,145	0.00	-	1,145	0.00	-	-	0.00	0.00	0.00	0.00	1,147.2	98,497	85.86
14	Dec-25	1,147.2	98,497	85.86	-	1,145	-	-	1,145	0.00	-	-	0.00	0.00	0.00	0.00	1,147.2	98,497	85.86
15	Thirteen Month Total	14,914.0	1,295,247		1,161	110,677		581	64,722		(581)	(48,052)		0.00	0.00		14,914	1,293,149	
16																			
17	Thirteen Month Average	1,147.2	99,634		89	8,514		45	4,979		(45)	(3,696)		0.00	0.00		1,147	99,473	
18																			
19																			
20	Month and Year	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
21	Inventory Location			Crystal River Coal Unit 4 & 5			Fuel Type : Regular Coal												
22	Dec-24	637.3	58,463	91.73	0.0	705	0.00	0.0	705	0.00	0.00	-	0.00	0.00	-	0.00	637.3	58,463	91.73
23	Jan-25	637.3	58,463	91.73	6.8	1,697	249.77	6.8	1,731	254.80	0.00	-	0.00	0.00	-	0.00	637.3	58,429	91.67
24	Feb-25	637.3	58,429	91.67	1.9	1,287	695.30	1.9	1,297	700.31	0.00	-	0.00	0.00	-	0.00	637.3	58,420	91.66
25	Mar-25	637.3	58,420	91.66	73.0	7,184	98.41	73.0	7,527	103.10	0.00	-	0.00	0.00	-	0.00	637.3	58,077	91.12
26	Apr-25	637.3	58,077	91.12	35.0	4,038	115.26	35.0	4,197	119.81	0.00	-	0.00	0.00	-	0.00	637.3	57,918	90.87
27	May-25	637.3	57,918	90.87	85.7	8,240	96.17	85.7	8,601	100.38	0.00	-	0.00	0.00	-	0.00	637.3	57,557	90.31
28	Jun-25	637.3	57,557	90.31	95.7	9,077	94.82	95.7	9,447	98.68	0.00	-	0.00	0.00	-	0.00	637.3	57,187	89.73
29	Jul-25	637.3	57,187	89.73	97.6	9,231	94.63	97.6	9,577	98.17	0.00	-	0.00	0.00	-	0.00	637.3	56,841	89.18
30	Aug-25	637.3	56,841	89.18	72.7	7,171	98.62	72.7	7,412	101.94	0.00	-	0.00	0.00	-	0.00	637.3	56,600	88.80
31	Sep-25	637.3	56,600	88.80	72.5	7,156	98.68	72.5	7,382	101.80	0.00	-	0.00	0.00	-	0.00	637.3	56,374	88.45
32	Oct-25	637.3	56,374	88.45	39.7	4,439	111.91	39.7	4,558	114.92	0.00	-	0.00	0.00	-	0.00	637.3	56,254	88.26
33	Nov-25	637.3	56,254	88.26	0.00	1,145	0.00	0.00	1,145	0.00	0.00	-	0.00	0.00	-	0.00	637.3	56,254	88.26
34	Dec-25	637.3	56,254	88.26	0.00	1,145	0.00	0.0	1,145	0.00	0.00	-	0.00	0.00	-	0.00	637.3	56,254	88.26
35	Thirteen Month Total	8,285.5	746,837		580.5	62,514		580.5	64,722		0.00	-		0.00	0.00		8,285.5	744,629	
36																			
37	Thirteen Month Average	637.3	57,449		44.7	4,809		44.7	4,979		0.00	-		0.00	0.00		637.3	57,279	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year		Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
1	Inventory Location	In-Transit Coal			Fuel Type : Regular Coal														
2	Dec-24	509.9	42,132	82.63	-	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	509.9	42,132	82.63
3	Jan-25	509.9	42,132	82.63	6.8	563	82.96	0.00	-	0.00	(6.8)	(561)	82.64	0.00	-	0.00	509.9	42,134	82.64
4	Feb-25	509.9	42,134	82.64	1.9	154	82.96	0.00	-	0.00	(1.9)	(153)	82.64	0.00	-	0.00	509.9	42,135	82.64
5	Mar-25	509.9	42,135	82.64	73.0	6,057	82.96	0.00	-	0.00	-73.00	(6,036)	82.68	0.00	-	0.00	509.9	42,155	82.68
6	Apr-25	509.9	42,155	82.68	35.0	2,907	82.96	0.00	-	0.00	(35.0)	(2,897)	82.70	0.00	-	0.00	509.9	42,165	82.70
7	May-25	509.9	42,165	82.70	85.7	7,108	82.96	0.00	-	0.00	(85.7)	(7,089)	82.73	0.00	-	0.00	509.9	42,184	82.73
8	Jun-25	509.9	42,184	82.73	95.7	7,942	82.96	0.00	-	0.00	(95.7)	(7,924)	82.77	0.00	-	0.00	509.9	42,203	82.77
9	Jul-25	509.9	42,203	82.77	97.6	8,093	82.96	0.00	-	0.00	(97.6)	(8,078)	82.80	0.00	-	0.00	509.9	42,219	82.80
10	Aug-25	509.9	42,219	82.80	72.7	6,032	82.96	0.00	-	0.00	(72.7)	(6,022)	82.82	0.00	-	0.00	509.9	42,229	82.82
11	Sep-25	509.9	42,229	82.82	72.5	6,016	82.96	0.00	-	0.00	(72.5)	(6,007)	82.84	0.00	-	0.00	509.9	42,238	82.84
12	Oct-25	509.9	42,238	82.84	39.7	3,291	82.96	0.00	-	0.00	(39.7)	(3,286)	82.85	0.00	-	0.00	509.9	42,242	82.85
13	Nov-25	509.9	42,242	82.85	-	-	0.00	0.00	-	0.00	-	-	0.00	0.00	-	0.00	509.9	42,242	82.85
14	Dec-25	509.9	42,242	82.85	-	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	509.9	42,242	82.85
15	Thirteen Month Total	6,628.4	548,410		580.5	48,163		0.00	-		(580.5)	(48,052)		0.00	0.00		6,628.4	548,520	
16																			
17	Thirteen Month Average	509.9	42,185		44.7	3,705		0.00	-		(44.7)	(3,696)		0.00	0.00		509.9	42,194	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Anclote 1 & 2			Fuel Type : Residual Oil														
22	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	0.00

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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).

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Type of Data Shown:
 ___ Projected Test Year 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Suwannee 1-3						Fuel Type : Residual Oil												
2	Inventory Location																		
2	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
3	Jan-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
4	Feb-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
5	Mar-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
6	Apr-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
7	May-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
8	Jun-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
9	Jul-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
10	Aug-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
11	Sep-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
12	Oct-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
13	Nov-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
14	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
15	Thirteen Month Total	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
16																			
17	Thirteen Month Average	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers 1 - 2						Fuel Type : Distillate Oil											
22	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
36																			
37	Thirteen Month Average	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Inventory Location	Bartow Peakers						Fuel Type : Distillate Oil											
2	Dec-24	19.6	2,461	125.39	0.6	78	131.19	0.6	79	132.45	0.00	-	0.00	0.00	-	0.00	19.63	2,461	125.35
3	Jan-25	19.6	2,461	125.35	0.6	72	129.68	0.6	73	132.52	0.00	-	0.00	0.00	-	0.00	19.63	2,459	125.27
4	Feb-25	19.6	2,459	125.27	0.6	76	128.21	0.6	79	131.86	0.00	-	0.00	0.00	-	0.00	19.63	2,457	125.16
5	Mar-25	19.6	2,457	125.16	0.6	82	126.86	0.6	85	131.16	0.00	-	0.00	0.00	-	0.00	19.63	2,454	125.02
6	Apr-25	19.6	2,454	125.02	0.7	84	126.09	0.7	87	130.83	0.00	-	0.00	0.00	-	0.00	19.63	2,451	124.86
7	May-25	19.6	2,451	124.86	0.5	69	126.47	0.5	72	131.97	0.00	-	0.00	0.00	-	0.00	19.63	2,448	124.70
8	Jun-25	19.6	2,448	124.70	0.5	68	126.21	0.5	71	131.94	0.00	-	0.00	0.00	-	0.00	19.63	2,445	124.55
9	Jul-25	19.6	2,445	124.55	0.5	63	126.17	0.5	66	132.35	0.00	-	0.00	0.00	-	0.00	19.63	2,442	124.39
10	Aug-25	19.6	2,442	124.39	0.5	74	138.40	0.5	71	131.96	0.00	-	0.00	0.00	-	0.00	19.63	2,445	124.56
11	Sep-25	19.6	2,445	124.56	0.6	77	137.17	0.6	74	131.81	0.00	-	0.00	0.00	-	0.00	19.63	2,448	124.72
12	Oct-25	19.6	2,448	124.72	0.5	68	136.67	0.5	66	132.84	0.00	-	0.00	0.00	-	0.00	19.63	2,450	124.81
13	Nov-25	19.6	2,450	124.81	0.5	63	136.01	0.5	62	133.50	0.00	-	0.00	0.00	-	0.00	19.63	2,451	124.87
14	Dec-25	19.6	2,451	124.87	0.6	80	132.58	0.6	79	131.44	0.00	-	0.00	0.00	-	0.00	19.63	2,452	124.91
15	Thirteen Month Total	255.2	31,873		7.30	954		7.3	964		0.00	-	0.00	0.00	-	0.00	255.2	31,864	
16																			
17	Thirteen Month Average	19.6	2,452		0.56	73		0.6	74		0.00	-	0.00	0.00	0.00		19.6	2,451	
18		1,000.0																	
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Bartow CC Tank 4 (A & B)						Fuel Type : Distillate Oil											
22	Dec-24	107.9	14,636	135.58	0.0	0.0	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
23	Jan-25	107.9	14,636	135.58	2.0	254.3	129.97	1.96	281	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,609	135.34
24	Feb-25	107.9	14,609	135.34	1.9	242.7	129.39	1.88	269	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,583	135.09
25	Mar-25	107.9	14,583	135.09	2.0	256.3	128.06	2.00	286	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,553	134.82
26	Apr-25	107.9	14,553	134.82	2.0	254.7	127.47	2.00	285	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,523	134.54
27	May-25	107.9	14,523	134.54	2.2	276.6	125.82	2.20	311	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,489	134.22
28	Jun-25	107.9	14,489	134.22	2.3	291.0	125.02	2.33	328	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,453	133.88
29	Jul-25	107.9	14,453	133.88	2.0	248.5	125.61	1.98	280	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,421	133.59
30	Aug-25	107.9	14,421	133.59	2.3	318.6	137.21	2.32	326	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,414	133.52
31	Sep-25	107.9	14,414	133.52	2.2	300.3	136.62	2.20	309	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,405	133.44
32	Oct-25	107.9	14,405	133.44	2.2	297.1	135.18	2.20	309	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,393	133.33
33	Nov-25	107.9	14,393	133.33	2.2	291.1	133.99	2.17	305	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,379	133.20
34	Dec-25	107.9	14,379	133.20	2.4	316.0	131.97	2.39	334	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,360	133.03
35	Thirteen Month Total	1,403.3	188,493		25.62	3,347		25.62	3,623		0.00	-	0.00	0.00	-	0.00	1,403.3	188,218	
36																			
37	Thirteen Month Average	107.9	14,499		1.97	257		1.97	279		0.00	-	0.00	0.00	0.00		107.9	14,478	

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Bayboro Peakers 1 - 4						Fuel Type : Distillate Oil											
2	Dec-24	34.7	4,271	122.92	0.5	63	131.57	0.5	63	130.53	0.00	-	0.00	0.00	-	0.00	34.7	4,272	122.93
3	Jan-25	34.7	4,272	122.93	0.5	62	128.13	0.5	62	128.75	0.00	-	0.00	0.00	-	0.00	34.7	4,272	122.93
4	Feb-25	34.7	4,272	122.93	0.5	63	127.05	0.5	63	128.58	0.00	-	0.00	0.00	-	0.00	34.7	4,271	122.90
5	Mar-25	34.7	4,271	122.90	0.5	61	126.41	0.5	62	128.69	0.00	-	0.00	0.00	-	0.00	34.7	4,270	122.87
6	Apr-25	34.7	4,270	122.87	0.5	62	125.64	0.5	63	128.49	0.00	-	0.00	0.00	-	0.00	34.7	4,268	122.83
7	May-25	34.7	4,268	122.83	0.4	48	126.53	0.4	49	130.26	0.00	-	0.00	0.00	-	0.00	34.7	4,267	122.79
8	Jun-25	34.7	4,267	122.79	0.4	46	126.36	0.4	48	130.44	0.00	-	0.00	0.00	-	0.00	34.7	4,265	122.75
9	Jul-25	34.7	4,265	122.75	0.4	50	125.14	0.4	51	129.77	0.00	-	0.00	0.00	-	0.00	34.7	4,264	122.70
10	Aug-25	34.7	4,264	122.70	0.4	55	137.91	0.4	52	129.86	0.00	-	0.00	0.00	-	0.00	34.7	4,267	122.79
11	Sep-25	34.7	4,267	122.79	0.3	42	139.17	0.3	40	132.11	0.00	-	0.00	0.00	-	0.00	34.7	4,269	122.85
12	Oct-25	34.7	4,269	122.85	0.4	50	136.15	0.4	48	130.58	0.00	-	0.00	0.00	-	0.00	34.7	4,271	122.91
13	Nov-25	34.7	4,271	122.91	0.5	64	133.01	0.5	62	128.77	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
14	Dec-25	34.7	4,273	122.97	-	3	0.00	-	3	-	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.97
15	Thirteen Month Total	451.7	55,499		5.11	667		5.1	666		0.00	-	0.00	0.00	-	0.00	451.7	55,500	
16																			
17	Thirteen Month Average	34.7	4,269		0.39	51		0.4	51		0.00	-	0.00	0.00	0.00		34.7	4,269	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	PEF Central Tank Farm (Martin Gas Terminal)						Fuel Type : Distillate Oil											
22	Dec-24	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
23	Jan-25	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
24	Feb-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
25	Mar-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
26	Apr-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
27	May-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
28	Jun-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
29	Jul-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
30	Aug-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
31	Sep-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
32	Oct-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
33	Nov-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
34	Dec-25	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
35	Thirteen Month Total	971.5	163,752		0.00	-		0.00	-		0.00	-		0.00	-		971.5	163,752	
36																			
37	Thirteen Month Average	74.7	12,596		0.00	-		0.00	-		0.00	-		0.00	0.00		74.7	12,596	

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Inventory Location			Steam Start-Up (CR)			Fuel Type : Distillate Oil												
2	Dec-24	7.4	906	123.30	-	10.3	-	10	-	0.00	-	0.00	0.00	-	0.00	7.4	906	123.30	
3	Jan-25	7.4	906	123.30	0.1	14.0	196.16	0.1	14	202.39	0.00	-	0.00	-	0.00	7.4	906	123.24	
4	Feb-25	7.4	906	123.24	0.2	31.1	145.70	0.2	33	152.69	0.00	-	0.00	-	0.00	7.4	904	123.04	
5	Mar-25	7.4	904	123.04	1.7	210.7	123.23	1.7	222	-	0.00	-	0.00	-	0.00	7.4	893	121.51	
6	Apr-25	7.4	893	121.51	0.9	116.0	125.24	0.9	122	131.76	0.00	-	0.00	-	0.00	7.4	887	120.69	
7	May-25	7.4	887	120.69	1.7	208.1	121.70	1.7	219	127.98	0.00	-	0.00	-	0.00	7.4	876	119.23	
8	Jun-25	7.4	876	119.23	0.6	81.1	126.46	0.6	85	132.71	0.00	-	0.00	-	0.00	7.4	872	118.68	
9	Jul-25	7.4	872	118.68	0.8	97.4	124.35	0.8	102	130.67	0.00	-	0.00	-	0.00	7.4	867	118.01	
10	Aug-25	7.4	867	118.01	1.6	209.6	133.75	1.6	202	128.66	0.00	-	0.00	-	0.00	7.4	875	119.10	
11	Sep-25	7.4	875	119.10	0.7	97.5	136.83	0.7	95	133.19	0.00	-	0.00	-	0.00	7.4	878	119.45	
12	Oct-25	7.4	878	119.45	0.2	32.6	152.72	0.2	32	150.62	0.00	-	0.00	-	0.00	7.4	878	119.51	
13	Nov-25	7.4	878	119.51	-	5.3	-	0.00	5	-	0.00	-	0.00	-	0.00	7.4	878	119.51	
14	Dec-25	7.4	878	119.51	-	5.3	-	0.00	5	-	0.00	-	0.00	-	0.00	7.4	878	119.51	
15	Thirteen Month Total	95.6	11,530		8.5	1,119		8.5	1,147		0.00	-	0.00	-	0.00	95.6	11,502		
16																			
17	Thirteen Month Average	7.4	887		0.7	86		0.7	88		0.00	-	0.00	0.00		7.4	885		
18																			
19							1,000												
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location			Debarry Peakers			Fuel Type : Distillate Oil												
22	Dec-24	147.6	19,116	129.56	2.0	264	131.86	2.0	272	136.17	0.00	-	0.00	-	0.00	147.6	19,108	129.50	
23	Jan-25	147.6	19,108	129.50	2.0	259	129.99	2.0	271	135.81	0.00	-	0.00	-	0.00	147.6	19,096	129.42	
24	Feb-25	147.6	19,096	129.42	2.1	268	128.77	2.1	282	135.41	0.00	-	0.00	-	0.00	147.6	19,082	129.32	
25	Mar-25	147.6	19,082	129.32	1.9	238	128.79	1.9	252	136.13	0.00	-	0.00	-	0.00	147.6	19,069	129.23	
26	Apr-25	147.6	19,069	129.23	2.0	259	127.53	2.0	275	135.36	0.00	-	0.00	-	0.00	147.6	19,053	129.13	
27	May-25	147.6	19,053	129.13	1.7	221	127.79	1.7	236	136.43	0.00	-	0.00	-	0.00	147.6	19,038	129.02	
28	Jun-25	147.6	19,038	129.02	1.8	233	126.92	1.8	249	135.84	0.00	-	0.00	-	0.00	147.6	19,022	128.91	
29	Jul-25	147.6	19,022	128.91	1.7	212	127.03	1.7	228	136.44	0.00	-	0.00	-	0.00	147.6	19,006	128.81	
30	Aug-25	147.6	19,006	128.81	1.5	213	140.68	1.5	208	137.34	0.00	-	0.00	-	0.00	147.6	19,011	128.84	
31	Sep-25	147.6	19,011	128.84	1.7	237	138.68	1.7	233	136.33	0.00	-	0.00	-	0.00	147.6	19,015	128.87	
32	Oct-25	147.6	19,015	128.87	1.6	220	137.78	1.6	218	136.88	0.00	-	0.00	-	0.00	147.6	19,016	128.88	
33	Nov-25	147.6	19,016	128.88	2.0	270	134.79	2.0	270	135.14	0.00	-	0.00	-	0.00	147.6	19,016	128.87	
34	Dec-25	147.6	19,016	128.87	2.0	263	133.54	2.0	267	135.20	0.00	-	0.00	-	0.00	147.6	19,012	128.85	
35	Thirteen Month Total	1,918.2	247,647		23.98	3,157		24.0	3,261		0.00	-	0.00	-	0.00	1,918.2	247,543		
36																			
37	Thirteen Month Average	147.6	19,050		1.84	243		1.84	251		0.00	-	0.00	0.00		147.6	19,042		

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Higgins Peakers						Fuel Type : Distillate Oil												
2	Dec-24	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
3	Jan-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
4	Feb-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
5	Mar-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
6	Apr-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
7	May-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
8	Jun-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
9	Jul-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
10	Aug-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
11	Sep-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
12	Oct-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
13	Nov-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
14	Dec-25	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
15	Thirteen Month Total	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
16																			
17	Thirteen Month Average	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18																			
19																			
20	Hines Plants						Fuel Type : Distillate Oil												
21	Dec-24	70.9	8,096	114.15	3.5	467.9	134.01	3.5	436.8	125.10	0.00	-	0.00	0.00	-	0.00	70.9	8,128	114.59
22	Jan-25	70.9	8,128	114.59	4.6	589.9	128.50	4.6	558.5	121.66	0.00	-	0.00	0.00	-	0.00	70.9	8,159	115.03
23	Feb-25	70.9	8,159	115.03	4.5	572.3	127.73	4.5	547.4	122.17	0.00	-	0.00	0.00	-	0.00	70.9	8,184	115.38
24	Mar-25	70.9	8,184	115.38	4.5	565.1	126.98	4.5	545.1	122.50	0.00	-	0.00	0.00	-	0.00	70.9	8,204	115.66
25	Apr-25	70.9	8,204	115.66	4.4	560.1	126.40	4.4	544.0	122.76	0.00	-	0.00	0.00	-	0.00	70.9	8,220	115.89
26	May-25	70.9	8,220	115.89	4.6	571.0	125.29	4.6	559.4	122.73	0.00	-	0.00	0.00	-	0.00	70.9	8,232	116.06
27	Jun-25	70.9	8,232	116.06	4.6	570.8	124.87	4.6	561.5	122.84	0.00	-	0.00	0.00	-	0.00	70.9	8,241	116.19
28	Jul-25	70.9	8,241	116.19	4.5	553.8	124.44	4.5	547.9	123.11	0.00	-	0.00	0.00	-	0.00	70.9	8,247	116.27
29	Aug-25	70.9	8,247	116.27	4.5	610.7	137.22	4.5	551.6	123.94	0.00	-	0.00	0.00	-	0.00	70.9	8,306	117.10
30	Sep-25	70.9	8,306	117.10	4.3	592.5	136.41	4.3	542.2	124.82	0.00	-	0.00	0.00	-	0.00	70.9	8,356	117.81
31	Oct-25	70.9	8,356	117.81	2.1	304.4	142.18	2.1	283.3	132.32	0.00	-	0.00	0.00	-	0.00	70.9	8,377	118.11
32	Nov-25	70.9	8,377	118.11	2.1	295.0	141.27	2.1	277.5	132.93	0.00	-	0.00	0.00	-	0.00	70.9	8,395	118.36
33	Dec-25	70.9	8,395	118.36	4.6	606.3	131.98	4.6	576.1	125.41	0.00	-	0.00	0.00	-	0.00	70.9	8,425	118.78
34																			
35	Thirteen Month Total	922.1	107,144		52.64	6,860		52.64	6,531		0.00	-	0.00	-	0.00	922.1	107,472		
36																			
37	Thirteen Month Average	70.9	8,242		4.05	528		4.05	502		0.00	-	0.00	0.00	0.00	70.9	8,267.1		

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	
1	Inventory Location	Intercession City Peakers 1 - 18						Fuel Type : Distillate Oil											
2	Dec-24	109.2	14,656	134.19	4.2	529.6	126.35	4.2	572	136.56	0.00	-	0.00	0.00	-	0.00	109.2	14,613	133.80
3	Jan-25	109.2	14,613	133.80	0.5	65.4	142.53	0.5	71	154.31	0.00	-	0.00	0.00	-	0.00	109.2	14,607	133.75
4	Feb-25	109.2	14,607	133.75	0.1	25.7	191.13	0.1	27	203.83	0.00	-	0.00	0.00	-	0.00	109.2	14,606	133.74
5	Mar-25	109.2	14,606	133.74	3.4	415.8	123.03	3.4	460	136.12	0.00	-	0.00	0.00	-	0.00	109.2	14,561	133.33
6	Apr-25	109.2	14,561	133.33	0.0	15.0	323.59	0.05	16	337.28	0.00	-	0.00	0.00	-	0.00	109.2	14,561	133.33
7	May-25	109.2	14,561	133.33	0.2	27.4	180.93	0.15	30	195.53	0.00	-	0.00	0.00	-	0.00	109.2	14,559	133.31
8	Jun-25	109.2	14,559	133.31	3.4	407.3	121.12	3.4	456	135.66	0.00	-	0.00	0.00	-	0.00	109.2	14,510	132.86
9	Jul-25	109.2	14,510	132.86	0.2	27.5	179.23	0.15	30	194.36	0.00	-	0.00	0.00	-	0.00	109.2	14,507	132.84
10	Aug-25	109.2	14,507	132.84	0.2	31.5	186.42	0.2	32	188.77	0.00	-	0.00	0.00	-	0.00	109.2	14,507	132.83
11	Sep-25	109.2	14,507	132.83	3.0	394.2	132.68	2.97	404	135.92	0.00	-	0.00	0.00	-	0.00	109.2	14,497	132.74
12	Oct-25	109.2	14,497	132.74	0.3	48.4	159.13	0.3	50	163.80	0.00	-	0.00	0.00	-	0.00	109.2	14,496	132.73
13	Nov-25	109.2	14,496	132.73	0.1	26.0	199.15	0.1	27	205.08	0.00	-	0.00	0.00	-	0.00	109.2	14,495	132.72
14	Dec-25	109.2	14,495	132.72	4.0	509.3	127.82	4.0	537	134.84	0.00	-	0.00	0.00	-	0.00	109.2	14,467	132.47
15	Thirteen Month Total	1,419.8	189,175		19.44	2,523		19.4	2,712		0.00	-	0.00	0.00	-	0.00	1,419.8	188,987	
16																			
17	Thirteen Month Average	109.2	14,552		1.50	194		1.5	209		0.00	-	0.00	0.00	-	0.00	109.2	14,537	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Vandolah						Fuel Type : Distillate Oil											
22	Dec-24	68.1	9,352	137.35	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,352	137.35
23	Jan-25	68.1	9,352	137.35	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,352	137.35
24	Feb-25	68.1	9,352	137.35	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,352	137.35
25	Mar-25	68.1	9,352	137.35	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,352	137.35
26	Apr-25	68.1	9,352	137.35	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,352	137.35
27	May-25	68.1	9,352	137.35	2.1	251	120.36	2.09	288	138.13	0.00	-	0.00	0.00	-	0.00	68.1	9,315	136.81
28	Jun-25	68.1	9,315	136.81	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,315	136.81
29	Jul-25	68.1	9,315	136.81	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,315	136.81
30	Aug-25	68.1	9,315	136.81	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,315	136.81
31	Sep-25	68.1	9,315	136.81	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,315	136.81
32	Oct-25	68.1	9,315	136.81	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,315	136.81
33	Nov-25	68.1	9,315	136.81	2.4	305	128.29	2.37	327	137.64	0.00	-	0.00	0.00	-	0.00	68.1	9,293	136.48
34	Dec-25	68.1	9,293	136.48	0.0	3	0.00	0.00	3	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,292.7	136.48
35	Thirteen Month Total	885.1	121,294		4.46	587		4.46	646		0.00	-	0.00	0.00	-	0.00	885.1	121,235	
36																			
37	Thirteen Month Average	68.1	9,330		0.34	45		0.34	50		0.00	-	0.00	0.00	-	0.00	68.1	9,326	

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Shady Hills						Fuel Type : Distillate Oil											
2	Dec-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
3	Jan-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
4	Feb-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
5	Mar-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
6	Apr-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
7	May-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
8	Jun-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
9	Jul-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
10	Aug-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
11	Sep-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
12	Oct-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
13	Nov-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
14	Dec-25	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
15	Thirteen Month Total	607.9	75,755		0.00	-		0.00	-		0.00	-		0.00	-		607.9	75,755	
16																			
17	Thirteen Month Average	46.8	5,827		0.00	-		0.00	-		0.00	-		0.00	0.00		46.8	5,827.3	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	University of Florida CT 1						Fuel Type : Distillate Oil											
22	Dec-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
23	Jan-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
24	Feb-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
25	Mar-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
26	Apr-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
27	May-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
28	Jun-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
29	Jul-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
30	Aug-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
31	Sep-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
32	Oct-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
33	Nov-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
34	Dec-25	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
35	Thirteen Month Total	26.9	3,303		0.00	-		0.00	-		0.00	-		0.00	-		26.9	3,303	
36																			
37	Thirteen Month Average	2.1	254		0.00	-		0.00	-		0.00	-		0.00	0.00		2.1	254	

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Suwannee River Peakers (Suwannee 1-3)						Fuel Type : Distillate Oil											
2	Dec-24	35.2	4,652	132.06	0.2	32.0	131.07	0.2	34.1	139.48	0.00	-	0.00	0.00	-	0.00	35.2	4,650	132.00
3	Jan-25	35.2	4,650	132.00	0.2	29.7	128.82	0.2	32.0	138.78	0.00	-	0.00	0.00	-	0.00	35.2	4,647	131.93
4	Feb-25	35.2	4,647	131.93	0.3	32.8	127.17	0.3	35.6	137.98	0.00	-	0.00	0.00	-	0.00	35.2	4,644	131.85
5	Mar-25	35.2	4,644	131.85	0.2	26.1	128.00	0.2	28.4	139.55	0.00	-	0.00	0.00	-	0.00	35.2	4,642	131.79
6	Apr-25	35.2	4,642	131.79	0.3	34.3	125.41	0.3	37.6	137.47	0.00	-	0.00	0.00	-	0.00	35.2	4,639	131.69
7	May-25	35.2	4,639	131.69	0.2	23.8	127.15	0.2	26.2	140.06	0.00	-	0.00	0.00	-	0.00	35.2	4,636	131.62
8	Jun-25	35.2	4,636	131.62	0.2	25.0	126.28	0.2	27.7	139.52	0.00	-	0.00	0.00	-	0.00	35.2	4,634	131.55
9	Jul-25	35.2	4,634	131.55	0.2	23.7	126.12	0.2	26.2	139.90	0.00	-	0.00	0.00	-	0.00	35.2	4,631	131.48
10	Aug-25	35.2	4,631	131.48	0.2	27.5	138.44	0.2	27.7	139.43	0.00	-	0.00	0.00	-	0.00	35.2	4,631	131.47
11	Sep-25	35.2	4,631	131.47	0.2	24.4	138.45	0.2	24.8	140.41	0.00	-	0.00	0.00	-	0.00	35.2	4,631	131.46
12	Oct-25	35.2	4,631	131.46	0.2	24.2	137.03	0.2	24.7	140.41	0.00	-	0.00	0.00	-	0.00	35.2	4,630	131.44
13	Nov-25	35.2	4,630	131.44	0.2	30.8	133.64	0.2	31.9	138.26	0.00	-	0.00	0.00	-	0.00	35.2	4,629	131.41
14	Dec-25	35.22	4,629	131.41	0.2	30.5	132.30	0.2	31.9	138.22	0.00	-	0.00	0.00	-	0.00	35.22	4,628	131.37
15	Thirteen Month Total	457.9	60,295		2.80	365		2.8	389		0.00	-	0.00	0.00	-	0.00	457.9	60,271	
16																			
17	Thirteen Month Average	35.2	4,638		0.22	28		0.2	30		0.00	-	0.00	0.00	0.00		35.2	4,636	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Turner Peakers						Fuel Type : Distillate Oil											
22	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
23	Jan-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
24	Feb-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
25	Mar-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
26	Apr-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
27	May-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
28	Jun-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
29	Jul-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
30	Aug-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
31	Sep-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
32	Oct-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
33	Nov-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
34	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location			Anclote			Fuel Type : Natural Gas											
2	Dec-24	0.00	-	0.00	585.12	4,074	6.96	585.12	4,074	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-25	0.00	-	0.00	531.01	3,831	7.22	531.01	3,831	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-25	0.00	-	0.00	379.68	2,682	7.06	379.68	2,682	7.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-25	0.00	-	0.00	280.00	1,918	6.85	280.00	1,918	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-25	0.00	-	0.00	308.35	1,860	6.03	308.35	1,860	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
7	May-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-25	0.00	-	0.00	891.39	5,239	5.88	891.39	5,239	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-25	0.00	-	0.00	2294.00	13,543	5.90	2294.00	13,543	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-25	0.00	-	0.00	1622.15	9,623	5.93	1622.15	9,623	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-25	0.00	-	0.00	1428.87	8,725	6.11	1428.87	8,725	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-25	0.00	-	0.00	921.56	6,090	6.61	921.56	6,090	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-25	0.00	-	0.00	336.89	2,347	6.97	336.89	2,347	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		9579.03	59,932		9579.03	59,932		0.00	-		0.00	0.00		0.00	0.00
16																		
17	Thirteen Month Average	0.00	-		736.85	4,610		736.85	4,610		0.00	-		0.00	0.00		0.00	0.00
18																		
19																		
20	Inventory Location			Avon Park Peakers			Fuel Type : Natural Gas											
22	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
27	May-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00
36																		
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Test Year Ended 12/31/2023
Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Table with columns: Line No., Month and Year, Beginning Balance (MCF, \$000, \$/Unit), Receipts (MCF, \$000, \$/Unit), To Generation (MCF, \$000, \$/Unit), Transfers (MCF, \$000, \$/Unit), Adjustments (MCF, \$000, \$/Unit), Ending Balance (MCF, \$000, \$/Unit). Includes sections for Bartow Peakers and Bartow CC 1.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1	Inventory Location			Debary Peakers			Fuel Type : Natural Gas												
2	Dec-24	0.00	-	0.00	90.7	632	6.96	90.7	632	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
3	Jan-25	0.00	-	0.00	65.7	474	7.22	65.7	474	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
4	Feb-25	0.00	-	0.00	58.9	416	7.06	58.9	416	7.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
5	Mar-25	0.00	-	0.00	52.3	358	6.85	52.3	358	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
6	Apr-25	0.00	-	0.00	65.7	396	6.03	65.7	396	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
7	May-25	0.00	-	0.00	73.6	435	5.91	73.6	435	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
8	Jun-25	0.00	-	0.00	81.7	477	5.84	81.7	477	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
9	Jul-25	0.00	-	0.00	46.8	275	5.88	46.8	275	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
10	Aug-25	0.00	-	0.00	31.5	186	5.90	31.5	186	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
11	Sep-25	0.00	-	0.00	7.0	42	5.93	7.0	42	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
12	Oct-25	0.00	-	0.00	35.0	214	6.11	35.0	214	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
13	Nov-25	0.00	-	0.00	102.8	679	6.61	102.8	679	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
14	Dec-25	0.00	-	0.00	64.3	448	6.97	64.3	448	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
15	Thirteen Month Total	0.00	-		776.1	5,033		776.1	5,033		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		59.7	387		59.7	387		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Inventory Location			Higgins Peakers			Fuel Type : Natural Gas												
22	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
23	Jan-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
24	Feb-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
25	Mar-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
26	Apr-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
27	May-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
28	Jun-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
29	Jul-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
30	Aug-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
31	Sep-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
32	Oct-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
33	Nov-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
34	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance				
Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit		
1	Inventory Location			Hines 1-6			Fuel Type : Natural Gas													
2	Dec-24	0.00	-	0.00	6,307.7	43,924	6.96	6,307.7	43,924	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	Jan-25	0.00	-	0.00	5,992.5	43,236	7.22	5,992.5	43,236	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	Feb-25	0.00	-	0.00	5,615.7	39,674	7.06	5,615.7	39,674	7.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Mar-25	0.00	-	0.00	6,793.4	46,523	6.85	6,793.4	46,523	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Apr-25	0.00	-	0.00	7,052.1	42,549	6.03	7,052.1	42,549	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	May-25	0.00	-	0.00	7,912.7	46,777	5.91	7,912.7	46,777	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Jun-25	0.00	-	0.00	8,470.8	49,500	5.84	8,470.8	49,500	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Jul-25	0.00	-	0.00	8,763.6	51,506	5.88	8,763.6	51,506	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Aug-25	0.00	-	0.00	8,610.9	50,836	5.90	8,610.9	50,836	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	Sep-25	0.00	-	0.00	8,081.1	47,937	5.93	8,081.1	47,937	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	Oct-25	0.00	-	0.00	6,228.9	38,035	6.11	6,228.9	38,035	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Nov-25	0.00	-	0.00	6,424.7	42,454	6.61	6,424.7	42,454	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	Dec-25	0.00	-	0.00	6,388.9	44,501	6.97	6,388.9	44,501	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	Thirteen Month Total	0.00	-		92,643.1	587,453		92,643.1	587,453		0.00	-		0.00	0.00		0.00	0.00		
16																				
17	Thirteen Month Average	0.00	-		7,126.4	45,189		7,126.4	45,189		0.00	-		0.00	0.00		0.00	0.00		
18																				
19																				
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
21	Inventory Location	Intercession City Peakers			Fuel Type : Natural Gas															
22	Dec-24	0.00	-	0.00	72.5	505	6.96	72.5	505	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	Jan-25	0.00	-	0.00	86.6	625	7.22	86.6	625	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	Feb-25	0.00	-	0.00	62.2	439	7.06	62.2	439	7.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	Mar-25	0.00	-	0.00	19.9	136	6.85	19.9	136	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	Apr-25	0.00	-	0.00	49.1	296	6.03	49.1	296	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	May-25	0.00	-	0.00	183.4	1,084	5.91	183.4	1,084	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	Jun-25	0.00	-	0.00	177.5	1,037	5.84	177.5	1,037	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	Jul-25	0.00	-	0.00	108.6	638	5.88	108.6	638	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	Aug-25	0.00	-	0.00	85.7	506	5.90	85.7	506	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	Sep-25	0.00	-	0.00	26.9	160	5.93	26.9	160	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	Oct-25	0.00	-	0.00	95.4	583	6.11	95.4	583	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	Nov-25	0.00	-	0.00	64.6	427	6.61	64.6	427	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	Dec-25	0.00	-	0.00	57.1	398	6.97	57.1	398	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	Thirteen Month Total	0.00	-		1,089.5	6,834		1,089.5	6,834		0.00	-		0.00	0.00		0.00	0.00		
36																				
37	Thirteen Month Average	0.00	-		83.8	526		83.8	526		0.00	-		0.00	0.00		0.00	0.00		

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Suwannee						Fuel Type : Natural Gas											
2	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Suwannee River Peakers						Fuel Type : Natural Gas											
22	Dec-24	0.00	-	0.00	26.2	182	6.96	26.2	182	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-25	0.00	-	0.00	52.0	375	7.22	52.0	375	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-25	0.00	-	0.00	33.6	238	7.06	33.6	238	7.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-25	0.00	-	0.00	13.7	94	6.85	13.7	94	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-25	0.00	-	0.00	27.1	164	6.03	27.1	164	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-25	0.00	-	0.00	5.5	33	5.91	5.5	33	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-25	0.00	-	0.00	3.8	22	5.84	3.8	22	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-25	0.00	-	0.00	3.6	21	5.88	3.6	21	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-25	0.00	-	0.00	10.9	65	5.90	10.9	65	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-25	0.00	-	0.00	2.4	14	5.93	2.4	14	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-25	0.00	-	0.00	7.6	47	6.11	7.6	47	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-25	0.00	-	0.00	15.0	99	6.61	15.0	99	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-25	0.00	-	0.00	31.5	220	6.97	31.5	220	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		233.01	1,572		233.01	1,572		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		17.92	121		17.92	121		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
Month and Year		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1	Inventory Location	Tiger Bay CC 1			Fuel Type : Natural Gas															
2	Dec-24	0.00	-	0.00	324.9	2,262	6.96	324.9	2,262	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	Jan-25	0.00	-	0.00	260.4	1,879	7.22	260.4	1,879	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	Feb-25	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Mar-25	0.00	-	0.00	57.9	397	6.85	57.9	397	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Apr-25	0.00	-	0.00	742.1	4,477	6.03	742.1	4,477	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	May-25	0.00	-	0.00	509.8	3,014	5.91	509.8	3,014	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Jun-25	0.00	-	0.00	767.9	4,487	5.84	767.9	4,487	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Jul-25	0.00	-	0.00	845.8	4,971	5.88	845.8	4,971	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Aug-25	0.00	-	0.00	792.9	4,681	5.90	792.9	4,681	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	Sep-25	0.00	-	0.00	593.0	3,518	5.93	593.0	3,518	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	Oct-25	0.00	-	0.00	659.4	4,027	6.11	659.4	4,027	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Nov-25	0.00	-	0.00	468.67	3,097	6.61	468.67	3,097	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	Dec-25	0.00	-	0.00	187.6	1,306	6.97	187.6	1,306	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	Thirteen Month Total	0.00	-		6,210.54	38,117		6,210.54	38,117		0.00	-		0.00	0.00		0.00	0.00		
16																				
17	Thirteen Month Average	0.00	-		477.73	2,932		477.73	2,932		0.00	-		0.00	0.00		0.00	0.00		
18																				
19																				
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
21	Inventory Location	University of Florida CT 1			Fuel Type : Natural Gas															
22	Dec-24	0.00	-	0.00	319.8	2,260	7.07	319.8	2,260	7.07	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	Jan-25	0.00	-	0.00	319.9	2,341	7.32	319.9	2,341	7.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	Feb-25	0.00	-	0.00	289.5	2,075	7.17	289.5	2,075	7.17	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	Mar-25	0.00	-	0.00	294.6	2,048	6.95	294.6	2,048	6.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	Apr-25	0.00	-	0.00	167.8	1,030	6.14	167.8	1,030	6.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	May-25	0.00	-	0.00	288.3	1,734	6.02	288.3	1,734	6.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	Jun-25	0.00	-	0.00	272.3	1,620	5.95	272.3	1,620	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	Jul-25	0.00	-	0.00	283.7	1,697	5.98	283.7	1,697	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	Aug-25	0.00	-	0.00	283.7	1,704	6.01	283.7	1,704	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	Sep-25	0.00	-	0.00	270.4	1,632	6.04	270.4	1,632	6.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	Oct-25	0.00	-	0.00	220.7	1,370	6.21	220.7	1,370	6.21	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	Nov-25	0.00	-	0.00	203.83	1,368	6.71	203.83	1,368	6.71	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	Dec-25	0.00	-	0.00	326.3	2,306	7.07	326.3	2,306	7.07	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	Thirteen Month Total	0.00	-		3,540.79	23,186		3,540.79	23,186		0.00	-		0.00	0.00		0.00	0.00		
36																				
37	Thirteen Month Average	0.00	-		272.37	1,784		272.37	1,784		0.00	-		0.00	0.00		0.00	0.00		

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
X Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance				
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit		
1	Inventory Location	Bay Gas Storage						Fuel Type : Natural Gas													
2	Dec-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
3	Jan-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
4	Feb-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
5	Mar-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
6	Apr-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
7	May-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
8	Jun-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
9	Jul-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
10	Aug-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
11	Sep-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
12	Oct-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
13	Nov-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
14	Dec-25	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
15	Thirteen Month Total	17,883.9	131,375		0.00	-		0.00	-		0.00	-		0.00	0.00	0.00			17,883.9	131,374.9	
16																					
17	Thirteen Month Average	1,375.7	10,106		0.00	-		0.00	-		0.00	-		0.00	0.00				1,375.7	10,105.8	
18																					
19																					
20	Inventory Location	SGR (Southern Pines)						Fuel Type : Natural Gas													
22	Dec-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
23	Jan-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
24	Feb-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
25	Mar-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
26	Apr-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
27	May-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
28	Jun-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
29	Jul-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
30	Aug-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
31	Sep-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
32	Oct-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
33	Nov-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
34	Dec-25	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
35	Thirteen Month Total	5,278.0	37,781		0.00	-		0.00	-		0.00	-		0.00	0.00				5,278.0	37,781.0	
36																					
37	Thirteen Month Average	406.0	2,906		0.00	-		0.00	-		0.00	-		0.00	0.00				406.0	2,906.2	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 ___ Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Citrus			Fuel Type : Natural Gas														
2	Dec-24	0.00	-	0.00	6,248	43,507	6.96	6,248	43,507	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-25	0.00	-	0.00	6,600	47,619	7.22	6,600	47,619	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-25	0.00	-	0.00	5,928	41,883	7.06	5,928	41,883	7.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-25	0.00	-	0.00	3,667	25,109	6.85	3,667	25,109	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-25	0.00	-	0.00	4,867	29,365	6.03	4,867	29,365	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-25	0.00	-	0.00	6,666	39,405	5.91	6,666	39,405	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-25	0.00	-	0.00	6,885	40,234	5.84	6,885	40,234	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-25	0.00	-	0.00	7,099	41,721	5.88	7,099	41,721	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-25	0.00	-	0.00	7,013	41,402	5.90	7,013	41,402	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-25	0.00	-	0.00	7,030	41,703	5.93	7,030	41,703	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-25	0.00	-	0.00	5,993	36,595	6.11	5,993	36,595	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-25	0.00	-	0.00	4,239	28,009	6.61	4,239	28,009	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-25	0.00	-	0.00	6,549	45,619	6.97	6,549	45,619	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		78,783.5	502,172		78,783.5	502,172		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		6,060.3	38,629		6,060.3	38,629		0.00	-		0.00	0.00		0.00	0.00	
18	1000																		
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Osprey CC			Fuel Type : Natural Gas														
22	Dec-24	0.00	-	0.00	1,122	7,810	6.96	1,122	7,810	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-25	0.00	-	0.00	846	6,104	7.22	846	6,104	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-25	0.00	-	0.00	770	5,438	7.06	770	5,438	7.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-25	0.00	-	0.00	1,126	7,708	6.85	1,126	7,708	6.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-25	0.00	-	0.00	438	2,640	6.03	438	2,640	6.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-25	0.00	-	0.00	1,322	7,816	5.91	1,322	7,816	5.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-25	0.00	-	0.00	1,629	9,518	5.84	1,629	9,518	5.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-25	0.00	-	0.00	1,941	11,405	5.88	1,941	11,405	5.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-25	0.00	-	0.00	1,591	9,392	5.90	1,591	9,392	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-25	0.00	-	0.00	1,540	9,136	5.93	1,540	9,136	5.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-25	0.00	-	0.00	1,466	8,952	6.11	1,466	8,952	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-25	0.00	-	0.00	1,157	7,648	6.61	1,157	7,648	6.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-25	0.00	-	0.00	959	6,683	6.97	959	6,683	6.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		15,905.9	100,251		15,905.9	100,251		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		1,223.5	7,712		1,223.5	7,712		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
1	Inventory Location	Coal - Total						Fuel Type : Regular Coal											
2	Dec-23	1,147.2	104,752	91.31	-	1,188	0.00	-	1,188	0.00	-	-	0.00	0.00	0	0.00	1,147.2	104,752	91.31
3	Jan-24	1,147.2	104,752	91.31	38.9	3,922	100.94	19.4	2,491	128.21	(19.4)	(1,591)	0.00	0.00	0.00	0.00	1,147.2	104,593	91.17
4	Feb-24	1,147.2	104,593	91.17	1.9	870	465.99	0.9	801	858.28	(0.9)	(76)	0.00	0.00	0.00	0.00	1,147.2	104,585	91.16
5	Mar-24	1,147.2	104,585	91.16	-	716	0.00	-	716	0.00	-	-	0.00	0.00	0.00	0.00	1,147.2	104,585	91.16
6	Apr-24	1,147.2	104,585	91.16	24.0	2,694	112.39	12.0	1,809	151.00	(12.0)	(981)	0.00	0.00	0.00	0.00	1,147.2	104,488	91.08
7	May-24	1,147.2	104,488	91.08	208.9	17,963	86.00	104.4	10,167	97.35	(104.4)	(8,573)	0.00	0.00	0.00	0.00	1,147.2	103,711	90.40
8	Jun-24	1,147.2	103,711	90.40	217.3	18,673	85.95	108.6	10,478	96.45	(108.6)	(8,934)	0.00	0.00	0.00	0.00	1,147.2	102,973	89.76
9	Jul-24	1,147.2	102,973	89.76	229.2	19,676	85.84	114.6	10,944	95.49	(114.6)	(9,440)	0.00	0.00	0.00	0.00	1,147.2	102,265	89.14
10	Aug-24	1,147.2	102,265	89.14	297.2	25,323	85.21	148.6	13,876	93.38	(148.6)	(12,260)	0.00	0.00	0.00	0.00	1,147.2	101,452	88.43
11	Sep-24	1,147.2	101,452	88.43	159.0	13,885	87.30	79.5	7,725	97.14	(79.5)	(6,566)	0.00	0.00	0.00	0.00	1,147.2	101,045	88.08
12	Oct-24	1,147.2	101,045	88.08	73.9	6,830	92.42	37.0	3,961	107.20	(37.0)	(3,052)	0.00	0.00	0.00	0.00	1,147.2	100,862	87.92
13	Nov-24	1,147.2	100,862	87.92	113.3	10,097	89.12	56.7	5,684	0.00	(56.7)	(4,681)	0.00	0.00	0.00	0.00	1,147.2	100,595	87.68
14	Dec-24	1,147.2	100,595	87.68	-	705	-	-	705	0.00	-	-	0.00	0.00	0.00	0.00	1,147.2	100,595	87.68
15	Thirteen Month Total	14,914.0	1,340,658		1,363	122,540		682	70,543		(682)	(56,154)		0.00	0.00		14,914	1,336,501	
16																			
17	Thirteen Month Average	1,147.2	103,128		105	9,426		52	5,426		(52)	(4,320)		0.00	0.00		1,147	102,808	
18																			
19																			
20	Month and Year	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
21	Inventory Location	Crystal River Coal Unit 4 & 5						Fuel Type : Regular Coal											
22	Dec-23	637.3	63,025	98.89	0.0	1,188	0.00	0.0	1,188	0.00	0.00	-	0.00	0.00	-	0.00	637.3	63,025	98.89
23	Jan-24	637.3	63,025	98.89	19.4	2,310	118.92	19.4	2,491	128.21	0.00	-	0.00	0.00	-	0.00	637.3	62,844	98.60
24	Feb-24	637.3	62,844	98.60	0.9	792	849.00	0.9	801	858.28	0.00	-	0.00	0.00	-	0.00	637.3	62,836	98.59
25	Mar-24	637.3	62,836	98.59	0.0	716	0.00	0.0	716	0.00	0.00	-	0.00	0.00	-	0.00	637.3	62,836	98.59
26	Apr-24	637.3	62,836	98.59	12.0	1,699	141.82	12.0	1,809	151.00	0.00	-	0.00	0.00	-	0.00	637.3	62,726	98.42
27	May-24	637.3	62,726	98.42	104.4	9,299	89.04	104.4	10,167	97.35	0.00	-	0.00	0.00	-	0.00	637.3	61,857	97.05
28	Jun-24	637.3	61,857	97.05	108.6	9,661	88.93	108.6	10,478	96.45	0.00	-	0.00	0.00	-	0.00	637.3	61,041	95.77
29	Jul-24	637.3	61,041	95.77	114.6	10,168	88.72	114.6	10,944	95.49	0.00	-	0.00	0.00	-	0.00	637.3	60,265	94.56
30	Aug-24	637.3	60,265	94.56	148.6	12,995	87.45	148.6	13,876	93.38	0.00	-	0.00	0.00	-	0.00	637.3	59,384	93.17
31	Sep-24	637.3	59,384	93.17	79.5	7,287	91.63	79.5	7,725	97.14	0.00	-	0.00	0.00	-	0.00	637.3	58,946	92.49
32	Oct-24	637.3	58,946	92.49	37.0	3,764	101.87	37.0	3,961	107.20	0.00	-	0.00	0.00	-	0.00	637.3	58,749	92.18
33	Nov-24	637.3	58,749	92.18	56.65	5,397	95.28	56.65	5,684	100.33	0.00	-	0.00	0.00	-	0.00	637.3	58,463	91.73
34	Dec-24	637.3	58,463	91.73	0.00	705	0.00	0.0	705	0.00	0.00	-	0.00	0.00	-	0.00	637.3	58,463	91.73
35	Thirteen Month Total	8,285.5	795,997		681.7	65,981		681.7	70,543		0.00	-		0.00	0.00		8,285.5	791,435	
36																			
37	Thirteen Month Average	637.3	61,231		52.4	5,075		52.4	5,426		0.00	-		0.00	0.00		637.3	60,880	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance					
		Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit			
1	Inventory Location	In-Transit Coal						Fuel Type : Regular Coal														
2	Dec-23	509.9	41,727	81.84	-	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	509.9	41,727	81.84	
3	Jan-24	509.9	41,727	81.84	19.4	1,612	82.96	0.00	-	0.00	(19.4)	(1,591)	81.88	0.00	-	0.00	0.00	-	0.00	509.9	41,748	81.88
4	Feb-24	509.9	41,748	81.88	0.9	77	82.96	0.00	-	0.00	(0.9)	(76)	81.88	0.00	-	0.00	0.00	-	0.00	509.9	41,749	81.88
5	Mar-24	509.9	41,749	81.88	-	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	509.9	41,749	81.88
6	Apr-24	509.9	41,749	81.88	12.0	994	82.96	0.00	-	0.00	(12.0)	(981)	81.91	0.00	-	0.00	0.00	-	0.00	509.9	41,762	81.91
7	May-24	509.9	41,762	81.91	104.4	8,664	82.96	0.00	-	0.00	(104.4)	(8,573)	82.09	0.00	-	0.00	0.00	-	0.00	509.9	41,854	82.09
8	Jun-24	509.9	41,854	82.09	108.6	9,013	82.96	0.00	-	0.00	(108.6)	(8,934)	82.24	0.00	-	0.00	0.00	-	0.00	509.9	41,932	82.24
9	Jul-24	509.9	41,932	82.24	114.6	9,508	82.96	0.00	-	0.00	(114.6)	(9,440)	82.37	0.00	-	0.00	0.00	-	0.00	509.9	42,000	82.37
10	Aug-24	509.9	42,000	82.37	148.6	12,328	82.96	0.00	-	0.00	(148.6)	(12,260)	82.51	0.00	-	0.00	0.00	-	0.00	509.9	42,068	82.51
11	Sep-24	509.9	42,068	82.51	79.5	6,598	82.96	0.00	-	0.00	(79.5)	(6,566)	82.57	0.00	-	0.00	0.00	-	0.00	509.9	42,099	82.57
12	Oct-24	509.9	42,099	82.57	37.0	3,066	82.96	0.00	-	0.00	(37.0)	(3,052)	82.59	0.00	-	0.00	0.00	-	0.00	509.9	42,113	82.59
13	Nov-24	509.9	42,113	82.59	56.7	4,700	82.96	0.00	-	0.00	(56.7)	(4,681)	82.63	0.00	-	0.00	0.00	-	0.00	509.9	42,132	82.63
14	Dec-24	509.9	42,132	82.63	-	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	509.9	42,132	82.63
15	Thirteen Month Total	6,628.4	544,662		681.7	56,559		0.00	-		(681.7)	(56,154)		0.00	0.00				6,628.4	545,066		
16																						
17	Thirteen Month Average	509.9	41,897		52.4	4,351		0.00	-		(52.4)	(4,320)		0.00	0.00				509.9	41,928		
18																						
19																						
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
21	Inventory Location	Anclote 1 & 2						Fuel Type : Residual Oil														
22	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-				0.00	0.00		
36																						
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00				0.00	0.00		

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Inventory Location	Suwannee 1-3						Fuel Type : Residual Oil											
2	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
3	Jan-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
4	Feb-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
5	Mar-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
6	Apr-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
7	May-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
8	Jun-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
9	Jul-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
10	Aug-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
11	Sep-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
12	Oct-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
13	Nov-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
14	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
15	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
16																			
17	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers 1 - 2						Fuel Type : Distillate Oil											
22	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Bartow Peakers						Fuel Type : Distillate Oil												
2	Dec-23	19.6	2,482	126.45	0.7	86	130.30	0.7	88	133.08	0.00	-	0.00	0.00	-	0.00	19.63	2,480	126.36
3	Jan-24	19.6	2,480	126.36	0.6	72	129.67	0.6	74	133.97	0.00	-	0.00	0.00	-	0.00	19.63	2,478	126.23
4	Feb-24	19.6	2,478	126.23	0.6	80	127.84	0.6	83	132.90	0.00	-	0.00	0.00	-	0.00	19.63	2,475	126.07
5	Mar-24	19.6	2,475	126.07	0.6	81	126.91	0.6	84	132.57	0.00	-	0.00	0.00	-	0.00	19.63	2,471	125.89
6	Apr-24	19.6	2,471	125.89	0.6	71	127.30	0.6	74	133.38	0.00	-	0.00	0.00	-	0.00	19.63	2,468	125.72
7	May-24	19.6	2,468	125.72	0.5	69	126.49	0.5	73	133.29	0.00	-	0.00	0.00	-	0.00	19.63	2,464	125.53
8	Jun-24	19.6	2,464	125.53	0.6	70	125.95	0.6	74	132.94	0.00	-	0.00	0.00	-	0.00	19.63	2,460	125.33
9	Jul-24	19.6	2,460	125.33	0.3	44	130.34	0.3	47	137.81	0.00	-	0.00	0.00	-	0.00	19.63	2,458	125.20
10	Aug-24	19.6	2,458	125.20	0.4	58	139.39	0.4	56	135.56	0.00	-	0.00	0.00	-	0.00	19.63	2,459	125.28
11	Sep-24	19.6	2,459	125.28	0.5	69	136.57	0.5	68	133.76	0.00	-	0.00	0.00	-	0.00	19.63	2,461	125.35
12	Oct-24	19.6	2,461	125.35	0.5	69	135.03	0.5	68	133.70	0.00	-	0.00	0.00	-	0.00	19.63	2,461	125.39
13	Nov-24	19.6	2,461	125.39	0.3	42	139.62	0.3	42	139.57	0.00	-	0.00	0.00	-	0.00	19.63	2,461	125.39
14	Dec-24	19.6	2,461	125.39	0.6	78	131.19	0.6	79	132.45	0.00	-	0.00	0.00	-	0.00	19.63	2,461	125.35
15	Thirteen Month Total	255.2	32,080		6.81	890		6.8	912		0.00	-	0.00	0.00	-	0.00	255.2	32,058	
16																			
17	Thirteen Month Average	19.6	2,468		0.52	68		0.5	70		0.00	-	0.00	0.00	-	0.00	19.6	2,466	
18																			
19																			
20	Bartow CC Tank 4 (A & B)						Fuel Type : Distillate Oil												
21	Dec-23	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
22	Jan-24	107.9	14,636	135.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
23	Feb-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
24	Mar-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
25	Apr-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
26	May-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
27	Jun-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
28	Jul-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
29	Aug-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
30	Sep-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
31	Oct-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
32	Nov-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
33	Dec-24	107.9	14,636	135.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	135.58
34	Thirteen Month Total	1,403.3	190,264		0.00	-		0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	1,403.3	190,264	
35																			
36																			
37	Thirteen Month Average	107.9	14,636		0.00	-		0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	107.9	14,636	

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SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
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- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Bayboro Peakers 1 - 4						Fuel Type : Distillate Oil												
2	Dec-23	34.7	4,274	122.98	0.5	65	130.97	0.5	64	130.45	0.00	-	0.00	0.00	-	0.00	34.7	4,274	122.99
3	Jan-24	34.7	4,274	122.99	0.5	65	129.10	0.5	66	130.22	0.00	-	0.00	0.00	-	0.00	34.7	4,273	122.98
4	Feb-24	34.7	4,273	122.98	0.5	62	128.58	0.5	63	130.59	0.00	-	0.00	0.00	-	0.00	34.7	4,272	122.95
5	Mar-24	34.7	4,272	122.95	0.5	61	127.78	0.5	63	130.54	0.00	-	0.00	0.00	-	0.00	34.7	4,271	122.91
6	Apr-24	34.7	4,271	122.91	0.5	61	127.16	0.5	63	130.48	0.00	-	0.00	0.00	-	0.00	34.7	4,269	122.86
7	May-24	34.7	4,269	122.86	0.4	49	128.15	0.4	51	132.33	0.00	-	0.00	0.00	-	0.00	34.7	4,268	122.82
8	Jun-24	34.7	4,268	122.82	0.4	47	128.29	0.4	49	132.82	0.00	-	0.00	0.00	-	0.00	34.7	4,266	122.77
9	Jul-24	34.7	4,266	122.77	0.4	48	127.41	0.4	50	132.49	0.00	-	0.00	0.00	-	0.00	34.7	4,264	122.71
10	Aug-24	34.7	4,264	122.71	0.4	56	138.03	0.4	54	131.81	0.00	-	0.00	0.00	-	0.00	34.7	4,267	122.79
11	Sep-24	34.7	4,267	122.79	0.4	50	138.11	0.4	49	132.89	0.00	-	0.00	0.00	-	0.00	34.7	4,269	122.84
12	Oct-24	34.7	4,269	122.84	0.4	55	135.62	0.4	54	131.90	0.00	-	0.00	0.00	-	0.00	34.7	4,270	122.89
13	Nov-24	34.7	4,270	122.89	0.5	65	132.72	0.5	64	130.32	0.00	-	0.00	0.00	-	0.00	34.7	4,271	122.92
14	Dec-24	34.7	4,271	122.92	0.5	63	131.57	0.5	63	130.53	0.00	-	0.00	0.00	-	0.00	34.7489	4,272	122.93
15	Thirteen Month Total	451.7	55,508		5.72	749		5.7	751		0.00	-		0.00	-		451.7	55,507	
16																			
17	Thirteen Month Average	34.7	4,270		0.44	58		0.4	58		0.00	-		0.00	0.00		34.7	4,270	
18																			
19																			
20	PEF Central Tank Farm (Martin Gas Terminal)						Fuel Type : Distillate Oil												
21	Dec-23	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.0	-	0.00	0.00	-	0.00	74.7	12,596	168.56
22	Jan-24	74.7	12,596	168.56	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
23	Feb-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
24	Mar-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
25	Apr-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
26	May-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
27	Jun-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
28	Jul-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
29	Aug-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
30	Sep-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
31	Oct-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
32	Nov-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
33	Dec-24	74.7	12,596	168.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	74.7	12,596	168.56
34	Thirteen Month Total	971.5	163,752		0.00	-		0.00	-		0.00	-		0.00	-		971.5	163,752	
35																			
36																			
37	Thirteen Month Average	74.7	12,596		0.00	-		0.00	-		0.00	-		0.00	0.00		74.7	12,596	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Inventory Location	Steam Start-Up (CR)						Fuel Type : Distillate Oil											
2	Dec-23	7.4	1,026	139.65	-	12	-	12	-	0.00	-	0.00	0.00	-	0.00	7.4	1,026	139.65	
3	Jan-24	7.4	1,026	139.65	1.42	183	128.69	1.4	208	146.07	0.00	-	0.00	-	0.00	7.4	1,002	136.28	
4	Feb-24	7.4	1,002	136.28	0.07	19	264.85	0.1	20	282.99	0.00	-	0.00	-	0.00	7.4	1,000	136.11	
5	Mar-24	7.4	1,000	136.11	-	10	-	-	10	-	0.00	-	0.00	-	0.00	7.4	1,000	136.11	
6	Apr-24	7.4	1,000	136.11	0.7	95	133.57	0.7	108	151.51	0.00	-	0.00	-	0.00	7.4	988	134.37	
7	May-24	7.4	988	134.37	1.4	179	125.44	1.4	202	141.44	0.00	-	0.00	-	0.00	7.4	965	131.27	
8	Jun-24	7.4	965	131.27	1.6	195	124.39	1.6	216	138.12	0.00	-	0.00	-	0.00	7.4	943	128.34	
9	Jul-24	7.4	943	128.34	2.7	328	121.02	2.7	357	131.85	0.00	-	0.00	-	0.00	7.4	914	124.35	
10	Aug-24	7.4	914	124.35	2.1	276	133.57	2.1	276	133.42	0.00	-	0.00	-	0.00	7.4	914	124.39	
11	Sep-24	7.4	914	124.39	2.6	347	131.50	2.6	349	132.46	0.00	-	0.00	-	0.00	7.4	912	124.05	
12	Oct-24	7.4	912	124.05	0.6	91	142.17	0.6	93	144.50	0.00	-	0.00	-	0.00	7.4	910	123.84	
13	Nov-24	7.4	910	123.84	1.21	161	133.34	1.21	165	136.62	0.00	-	0.00	-	0.00	7.4	906	123.30	
14	Dec-24	7.4	906	123.30	0.00	10	-	0.00	10	-	0.00	-	0.00	-	0.00	7.4	906	123.30	
15	Thirteen Month Total	95.6	12,508		14.5	1,906		14.5	2,026		0.00	-	0.00	-	0.00	95.6	12,388		
16																			
17	Thirteen Month Average	7.4	962		1.1	147		1.1	156		0.00	-	0.00	0.00		7.4	953		
18																			
19																			
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
21	Inventory Location	Debary Peakers						Fuel Type : Distillate Oil											
22	Dec-23	147.6	19,243	130.41	2.1	272	131.92	2.1	284	137.60	0.00	-	0.00	-	0.00	147.6	19,231	130.33	
23	Jan-24	147.6	19,231	130.33	1.9	247	130.23	1.9	260	137.41	0.00	-	0.00	-	0.00	147.6	19,218	130.24	
24	Feb-24	147.6	19,218	130.24	1.7	221	130.16	1.7	235	138.17	0.00	-	0.00	-	0.00	147.6	19,204	130.15	
25	Mar-24	147.6	19,204	130.15	1.6	214	129.62	1.6	228	138.31	0.00	-	0.00	-	0.00	147.6	19,190	130.05	
26	Apr-24	147.6	19,190	130.05	1.8	228	128.42	1.8	244	137.60	0.00	-	0.00	-	0.00	147.6	19,173	129.94	
27	May-24	147.6	19,173	129.94	1.7	216	127.89	1.7	233	137.86	0.00	-	0.00	-	0.00	147.6	19,156	129.83	
28	Jun-24	147.6	19,156	129.83	1.6	206	127.93	1.6	222	138.18	0.00	-	0.00	-	0.00	147.6	19,140	129.72	
29	Jul-24	147.6	19,140	129.72	1.5	195	127.77	1.5	212	138.50	0.00	-	0.00	-	0.00	147.6	19,124	129.60	
30	Aug-24	147.6	19,124	129.60	1.6	224	138.63	1.6	223	137.99	0.00	-	0.00	-	0.00	147.6	19,125	129.61	
31	Sep-24	147.6	19,125	129.61	1.4	195	139.00	1.4	195	139.35	0.00	-	0.00	-	0.00	147.6	19,124	129.61	
32	Oct-24	147.6	19,124	129.61	1.3	177	138.49	1.3	180	140.27	0.00	-	0.00	-	0.00	147.6	19,122	129.59	
33	Nov-24	147.6	19,122	129.59	1.8	242	133.98	1.8	247	137.00	0.00	-	0.00	-	0.00	147.6	19,116	129.56	
34	Dec-24	147.6	19,116	129.56	2.0	264	131.86	2.0	272	136.17	0.00	-	0.00	-	0.00	147.6	19,108	129.50	
35	Thirteen Month Total	1,918.2	249,165		22.01	2,900		22.0	3,036		0.00	-	0.00	-	0.00	1,918.2	249,030		
36																			
37	Thirteen Month Average	147.6	19,167		1.69	223		1.69	234		0.00	-	0.00	0.00		147.6	19,156		

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
		Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	
1	Inventory Location	Higgins Peakers			Fuel Type : Distillate Oil															
2	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
3	Jan-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
4	Feb-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
5	Mar-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
6	Apr-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
7	May-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
8	Jun-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
9	Jul-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
10	Aug-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
11	Sep-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
12	Oct-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
13	Nov-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
14	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
15	Thirteen Month Total	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
16																				
17	Thirteen Month Average	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
18																				
19																				
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	
21	Inventory Location	Hines Plants			Fuel Type : Distillate Oil															
22	Dec-23	70.9	7,498	105.71	3.3	445.4	133.13	3.3	389.8	116.53	0.00	-	0.00	0.00	-	0.00	70.9	7,553	106.49	
23	Jan-24	70.9	7,553	106.49	4.6	594.3	129.47	4.6	529.7	115.40	0.00	-	0.00	0.00	-	0.00	70.9	7,618	107.40	
24	Feb-24	70.9	7,618	107.40	4.7	603.5	128.36	4.7	545.5	116.03	0.00	-	0.00	0.00	-	0.00	70.9	7,676	108.22	
25	Mar-24	70.9	7,676	108.22	4.5	573.3	127.94	4.5	524.7	117.10	0.00	-	0.00	0.00	-	0.00	70.9	7,725	108.91	
26	Apr-24	70.9	7,725	108.91	4.5	568.9	127.37	4.5	525.8	117.73	0.00	-	0.00	0.00	-	0.00	70.9	7,768	109.51	
27	May-24	70.9	7,768	109.51	4.3	550.3	126.68	4.3	514.6	118.46	0.00	-	0.00	0.00	-	0.00	70.9	7,803	110.02	
28	Jun-24	70.9	7,803	110.02	4.2	534.3	126.53	4.2	503.1	119.15	0.00	-	0.00	0.00	-	0.00	70.9	7,834	110.46	
29	Jul-24	70.9	7,834	110.46	4.4	556.8	125.50	4.4	528.6	119.12	0.00	-	0.00	0.00	-	0.00	70.9	7,863	110.85	
30	Aug-24	70.9	7,863	110.85	4.3	593.5	137.07	4.3	521.1	120.35	0.00	-	0.00	0.00	-	0.00	70.9	7,935	111.88	
31	Sep-24	70.9	7,935	111.88	4.6	618.3	135.65	4.6	550.9	120.88	0.00	-	0.00	0.00	-	0.00	70.9	8,002	112.82	
32	Oct-24	70.9	8,002	112.82	4.6	623.1	134.04	4.6	565.0	121.54	0.00	-	0.00	0.00	-	0.00	70.9	8,061	113.64	
33	Nov-24	70.9	8,061	113.64	3.4	455.1	135.81	3.4	419.2	125.10	0.00	-	0.00	0.00	-	0.00	70.9	8,096	114.15	
34	Dec-24	70.9	8,096	114.15	3.5	467.9	134.01	3.5	436.8	125.10	0.00	-	0.00	0.00	-	0.00	70.9	8,128	114.59	
35	Thirteen Month Total	922.1	101,432		54.97	7,185		54.97	6,555		0.00	-	0.00	0.00	-	0.00	922.1	102,062		
36																				
37	Thirteen Month Average	70.9	7,802		4.23	553		4.23	504		0.00	-	0.00	0.00	-	0.00	70.9	7,850.9		

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Inventory Location	Intercession City Peakers 1 - 18						Fuel Type : Distillate Oil											
2	Dec-23	109.2	14,861	136.07	3.9	494.5	125.59	3.9	543.4	138.02	0.00	-	0.00	0.00	-	0.00	109.2	14,812	135.62
3	Jan-24	109.2	14,812	135.62	0.1	21.5	262.95	0.1	22.6	276.99	0.00	-	0.00	0.00	-	0.00	109.2	14,811	135.61
4	Feb-24	109.2	14,811	135.61	0.2	30.4	194.66	0.2	32.7	209.60	0.00	-	0.00	0.00	-	0.00	109.2	14,808	135.59
5	Mar-24	109.2	14,808	135.59	4.1	498.3	122.69	4.1	559.9	137.87	0.00	-	0.00	0.00	-	0.00	109.2	14,747	135.03
6	Apr-24	109.2	14,747	135.03	0.0	15.3	487.63	0.0	15.8	503.41	0.00	-	0.00	0.00	-	0.00	109.2	14,746	135.02
7	May-24	109.2	14,746	135.02	0.3	51.2	152.79	0.3	56.7	169.43	0.00	-	0.00	0.00	-	0.00	109.2	14,741	134.97
8	Jun-24	109.2	14,741	134.97	3.5	427.5	121.21	3.5	485.7	137.71	0.00	-	0.00	0.00	-	0.00	109.2	14,682	134.44
9	Jul-24	109.2	14,682	134.44	0.1	24.2	224.15	0.1	26.1	241.25	0.00	-	0.00	0.00	-	0.00	109.2	14,681	134.42
10	Aug-24	109.2	14,681	134.42	0.0	15.5	500.13	0.0	15.7	505.85	0.00	-	0.00	0.00	-	0.00	109.2	14,680	134.42
11	Sep-24	109.2	14,680	134.42	3.4	443.7	131.11	3.4	465.7	137.63	0.00	-	0.00	0.00	-	0.00	109.2	14,658	134.22
12	Oct-24	109.2	14,658	134.22	0.2	40.2	177.13	0.2	42.0	185.09	0.00	-	0.00	0.00	-	0.00	109.2	14,657	134.20
13	Nov-24	109.2	14,657	134.20	0.1	24.4	237.00	0.1	25.4	246.23	0.00	-	0.00	0.00	-	0.00	109.2	14,656	134.19
14	Dec-24	109.2	14,656	134.19	4.2	529.6	126.35	4.2	572.4	136.56	0.00	-	0.00	0.00	-	0.00	109.2	14,613	133.80
15	Thirteen Month Total	1,419.8	191,539		20.17	2,616		20.2	2,864		0.00	-	0.00	-	0.00	-	1,419.8	191,291	
16																			
17	Thirteen Month Average	109.2	14,734		1.55	201		1.6	220		0.00	-	0.00	0.00	0.00	0.00	109.2	14,715	
18																			
19																			
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
21	Inventory Location	Vandolah						Fuel Type : Distillate Oil											
22	Dec-23	68.1	9,426	138.43	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,426	138.43
23	Jan-24	68.1	9,426	138.43	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,426	138.43
24	Feb-24	68.1	9,426	138.43	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,426	138.43
25	Mar-24	68.1	9,426	138.43	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,426	138.43
26	Apr-24	68.1	9,426	138.43	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,426	138.43
27	May-24	68.1	9,426	138.43	2.3	272	120.14	2.3	315.5	139.29	0.00	-	0.00	0.00	-	0.00	68.1	9,382	137.79
28	Jun-24	68.1	9,382	137.79	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,382	137.79
29	Jul-24	68.1	9,382	137.79	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,382	137.79
30	Aug-24	68.1	9,382	137.79	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,382	137.79
31	Sep-24	68.1	9,382	137.79	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,382	137.79
32	Oct-24	68.1	9,382	137.79	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,382	137.79
33	Nov-24	68.1	9,382	137.79	2.5	316	126.63	2.5	346.6	138.71	0.00	-	0.00	0.00	-	0.00	68.1	9,352	137.35
34	Dec-24	68.1	9,352	137.35	0.0	3	0.00	0.0	3.4	0.00	0.00	-	0.00	0.00	-	0.00	68.1	9,352.0	137.35
35	Thirteen Month Total	885.1	122,198		4.76	626		4.76	699		0.00	-	0.00	-	0.00	-	885.1	122,124	
36																			
37	Thirteen Month Average	68.1	9,400		0.37	48		0.37	54		0.00	-	0.00	0.00	0.00	0.00	68.1	9,394	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Inventory Location	Shady Hills						Fuel Type : Distillate Oil											
2	Dec-23	46.8	5,827	124.61	0.0	2.4	0.00	0.0	2.4	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
3	Jan-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
4	Feb-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
5	Mar-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
6	Apr-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
7	May-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
8	Jun-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
9	Jul-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
10	Aug-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
11	Sep-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
12	Oct-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
13	Nov-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
14	Dec-24	46.8	5,827	124.61	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	46.8	5,827	124.61
15	Thirteen Month Total	607.9	75,755		0.00	2		0.00	2		0.00	-		0.00	-		607.9	75,755	
16																			
17	Thirteen Month Average	46.8	5,827		0.00	0		0.00	0		0.00	-		0.00	0.00		46.8	5,827.3	
18																			
19																			
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
21	Inventory Location	University of Florida CT 1						Fuel Type : Distillate Oil											
22	Dec-23	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
23	Jan-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
24	Feb-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
25	Mar-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
26	Apr-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
27	May-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
28	Jun-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
29	Jul-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
30	Aug-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
31	Sep-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
32	Oct-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
33	Nov-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
34	Dec-24	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
35	Thirteen Month Total	26.9	3,303		0.00	-		0.00	-		0.00	-		0.00	-		26.9	3,303	
36																			
37	Thirteen Month Average	2.1	254		0.00	-		0.00	-		0.00	-		0.00	0.00		2.1	254	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Inventory Location	Suwannee River Peakers (Suwannee 1-3)						Fuel Type : Distillate Oil											
2	Dec-23	35.2	4,679	132.83	0.3	35.1	129.29	0.3	37.7	138.85	0.00	-	0.00	0.00	-	0.00	35.2	4,676	132.75
3	Jan-24	35.2	4,676	132.75	0.2	29.9	129.49	0.2	32.5	140.60	0.00	-	0.00	0.00	-	0.00	35.2	4,674	132.68
4	Feb-24	35.2	4,674	132.68	0.2	31.3	128.12	0.2	34.2	140.08	0.00	-	0.00	0.00	-	0.00	35.2	4,671	132.60
5	Mar-24	35.2	4,671	132.60	0.3	32.7	126.93	0.3	36.0	139.59	0.00	-	0.00	0.00	-	0.00	35.2	4,667	132.50
6	Apr-24	35.2	4,667	132.50	0.2	27.9	127.59	0.2	30.8	140.77	0.00	-	0.00	0.00	-	0.00	35.2	4,664	132.42
7	May-24	35.2	4,664	132.42	0.2	24.0	128.08	0.2	26.6	142.10	0.00	-	0.00	0.00	-	0.00	35.2	4,662	132.35
8	Jun-24	35.2	4,662	132.35	0.2	27.8	126.22	0.2	31.0	140.55	0.00	-	0.00	0.00	-	0.00	35.2	4,659	132.26
9	Jul-24	35.2	4,659	132.26	0.2	26.4	126.04	0.2	29.5	140.89	0.00	-	0.00	0.00	-	0.00	35.2	4,656	132.17
10	Aug-24	35.2	4,656	132.17	0.2	26.0	138.44	0.2	26.6	141.90	0.00	-	0.00	0.00	-	0.00	35.2	4,655	132.15
11	Sep-24	35.2	4,655	132.15	0.2	27.2	136.90	0.2	28.1	141.33	0.00	-	0.00	0.00	-	0.00	35.2	4,654	132.13
12	Oct-24	35.2	4,654	132.13	0.2	21.3	138.10	0.2	22.2	143.96	0.00	-	0.00	0.00	-	0.00	35.2	4,653	132.10
13	Nov-24	35.2	4,653	132.10	0.2	29.0	133.37	0.2	30.5	140.47	0.00	-	0.00	0.00	-	0.00	35.2	4,652	132.06
14	Dec-24	35.22	4,652	132.06	0.2	32.0	131.07	0.2	34.1	139.48	0.00	-	0.00	0.00	-	0.00	35.22	4,650	132.00
15	Thirteen Month Total	457.9	60,620		2.84	371		2.8	400		0.00	-	0.00	-	0.00		457.9	60,591	
16																			
17	Thirteen Month Average	35.2	4,663		0.22	29		0.2	31		0.00	-	0.00	0.00			35.2	4,661	
18																			
19																			
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
21	Inventory Location	Turner Peakers						Fuel Type : Distillate Oil											
22	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
23	Jan-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
24	Feb-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
25	Mar-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
26	Apr-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
27	May-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
28	Jun-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
29	Jul-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
30	Aug-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
31	Sep-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
32	Oct-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
33	Nov-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
34	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-	0.00	-	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-	0.00	0.00			0.00	0.00	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Anclote						Fuel Type : Natural Gas											
2	Dec-23	0.00	-	0.00	861.13	6,764	7.85	861.13	6,764	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-24	0.00	-	0.00	376.95	3,030	8.04	376.95	3,030	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-24	0.00	-	0.00	304.45	2,389	7.85	304.45	2,389	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-24	0.00	-	0.00	113.55	813	7.16	113.55	813	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-24	0.00	-	0.00	1052.24	6,397	6.08	1052.24	6,397	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-24	0.00	-	0.00	1509.95	8,997	5.96	1509.95	8,997	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-24	0.00	-	0.00	1588.19	9,375	5.90	1588.19	9,375	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-24	0.00	-	0.00	2105.86	12,535	5.95	2105.86	12,535	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-24	0.00	-	0.00	2290.68	13,754	6.00	2290.68	13,754	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-24	0.00	-	0.00	1990.75	11,898	5.98	1990.75	11,898	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-24	0.00	-	0.00	2008.39	12,219	6.08	2008.39	12,219	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-24	0.00	-	0.00	830.97	5,595	6.73	830.97	5,595	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-24	0.00	-	0.00	585.12	4,074	6.96	585.12	4,074	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		15618.23	97,840		15618.23	97,840		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		1201.40	7,526		1201.40	7,526		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers						Fuel Type : Natural Gas											
22	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Bartow Peakers						Fuel Type : Natural Gas												
2	Dec-23	0.00	-	0.00	7.6	60	7.85	7.6	60	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-24	0.00	-	0.00	4.2	34	8.04	4.2	34	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-24	0.00	-	0.00	7.6	60	7.85	7.6	60	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-24	0.00	-	0.00	4.1	29	7.16	4.1	29	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-24	0.00	-	0.00	2.8	17	6.08	2.8	17	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-24	0.00	-	0.00	15.4	92	5.96	15.4	92	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-24	0.00	-	0.00	4.2	25	5.90	4.2	25	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-24	0.00	-	0.00	1.8	11	5.95	1.8	11	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-24	0.00	-	0.00	0.8	5	6.00	0.8	5	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-24	0.00	-	0.00	1.6	9	5.98	1.6	9	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-24	0.00	-	0.00	1.5	9	6.08	1.5	9	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-24	0.00	-	0.00	1.6	11	6.73	1.6	11	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-24	0.00	-	0.00	6.9	48	6.96	6.9	48	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		59.99	408		59.99	408		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		4.61	31		4.61	31		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Bartow CC 1						Fuel Type : Natural Gas												
21	Dec-23	0.00	-	0.00	3,533.9	27,757	7.85	3,533.9	27,757	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Jan-24	0.00	-	0.00	4,104.9	32,991	8.04	4,104.9	32,991	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Feb-24	0.00	-	0.00	3,850.4	30,215	7.85	3,850.4	30,215	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Mar-24	0.00	-	0.00	2,529.8	18,103	7.16	2,529.8	18,103	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Apr-24	0.00	-	0.00	3,398.9	20,665	6.08	3,398.9	20,665	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	May-24	0.00	-	0.00	4,856.2	28,934	5.96	4,856.2	28,934	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Jun-24	0.00	-	0.00	4,511.1	26,630	5.90	4,511.1	26,630	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jul-24	0.00	-	0.00	4,625.8	27,535	5.95	4,625.8	27,535	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Aug-24	0.00	-	0.00	4,637.5	27,846	6.00	4,637.5	27,846	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Sep-24	0.00	-	0.00	4,532.7	27,089	5.98	4,532.7	27,089	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Oct-24	0.00	-	0.00	2,407.2	14,645	6.08	2,407.2	14,645	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Nov-24	0.00	-	0.00	3,139.3	21,139	6.73	3,139.3	21,139	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Dec-24	0.00	-	0.00	4,221.0	29,393	6.96	4,221.0	29,393	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Thirteen Month Total	0.00	-		50,348.7	332,943		50,348.7	332,943		0.00	-		0.00	0.00		0.00	0.00	
35																			
36	Thirteen Month Average	0.00	-		3,873.0	25,611		3,873.0	25,611		0.00	-		0.00	0.00		0.00	0.00	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Debary Peakers			Fuel Type : Natural Gas														
2	Dec-23	0.00	-	0.00	117.9	926	7.85	117.9	926	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-24	0.00	-	0.00	61.0	490	8.04	61.0	490	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-24	0.00	-	0.00	48.4	380	7.85	48.4	380	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-24	0.00	-	0.00	27.9	199	7.16	27.9	199	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-24	0.00	-	0.00	34.3	209	6.08	34.3	209	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-24	0.00	-	0.00	116.9	697	5.96	116.9	697	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-24	0.00	-	0.00	20.0	118	5.90	20.0	118	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-24	0.00	-	0.00	30.1	179	5.95	30.1	179	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-24	0.00	-	0.00	30.3	182	6.00	30.3	182	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-24	0.00	-	0.00	9.8	59	5.98	9.8	59	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-24	0.00	-	0.00	23.9	145	6.08	23.9	145	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-24	0.00	-	0.00	55.3	372	6.73	55.3	372	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-24	0.00	-	0.00	90.7	632	6.96	90.7	632	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		666.5	4,588		666.5	4,588		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		51.3	353		51.3	353		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Higgins Peakers			Fuel Type : Natural Gas														
22	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Hines 1-6						Fuel Type : Natural Gas											
2	Dec-23	0.00	-	0.00	6,606.9	51,895	7.85	6,606.9	51,895	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-24	0.00	-	0.00	6,322.6	50,815	8.04	6,322.6	50,815	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-24	0.00	-	0.00	5,891.7	46,234	7.85	5,891.7	46,234	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-24	0.00	-	0.00	7,280.0	52,095	7.16	7,280.0	52,095	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-24	0.00	-	0.00	7,143.9	43,434	6.08	7,143.9	43,434	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-24	0.00	-	0.00	7,058.9	42,058	5.96	7,058.9	42,058	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-24	0.00	-	0.00	8,576.4	50,628	5.90	8,576.4	50,628	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-24	0.00	-	0.00	8,969.8	53,393	5.95	8,969.8	53,393	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-24	0.00	-	0.00	8,734.1	52,444	6.00	8,734.1	52,444	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-24	0.00	-	0.00	8,753.0	52,312	5.98	8,753.0	52,312	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-24	0.00	-	0.00	8,520.8	51,840	6.08	8,520.8	51,840	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-24	0.00	-	0.00	7,254.8	48,851	6.73	7,254.8	48,851	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-24	0.00	-	0.00	6,307.7	43,924	6.96	6,307.7	43,924	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		97,420.8	639,922		97,420.8	639,922		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		7,493.9	49,225		7,493.9	49,225		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Intercession City Peakers						Fuel Type : Natural Gas											
22	Dec-23	0.00	-	0.00	88.0	691	7.85	88.0	691	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-24	0.00	-	0.00	56.0	450	8.04	56.0	450	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-24	0.00	-	0.00	57.6	452	7.85	57.6	452	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-24	0.00	-	0.00	26.8	192	7.16	26.8	192	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-24	0.00	-	0.00	83.2	506	6.08	83.2	506	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-24	0.00	-	0.00	312.4	1,861	5.96	312.4	1,861	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-24	0.00	-	0.00	41.6	246	5.90	41.6	246	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-24	0.00	-	0.00	55.8	332	5.95	55.8	332	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-24	0.00	-	0.00	69.5	417	6.00	69.5	417	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-24	0.00	-	0.00	35.2	210	5.98	35.2	210	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-24	0.00	-	0.00	86.2	524	6.08	86.2	524	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-24	0.00	-	0.00	39.5	266	6.73	39.5	266	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-24	0.00	-	0.00	72.5	505	6.96	72.5	505	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		1,024.5	6,654		1,024.5	6,654		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		78.8	512		78.8	512		0.00	-		0.00	0.00		0.00	0.00	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance					
	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit		
1	Inventory Location		Suwannee				Fuel Type : Natural Gas														
2	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3	Jan-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4	Feb-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
5	Mar-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
6	Apr-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7	May-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
8	Jun-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
9	Jul-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
10	Aug-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
11	Sep-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
12	Oct-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
13	Nov-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
14	Dec-24	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
15	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00			
16																					
17	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00			
18																					
19																					
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit		
21	Inventory Location		Suwannee River Peakers				Fuel Type : Natural Gas														
22	Dec-23	0.00	-	0.00	34.8	273	7.85	34.8	273	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
23	Jan-24	0.00	-	0.00	48.1	386	8.04	48.1	386	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
24	Feb-24	0.00	-	0.00	39.8	312	7.85	39.8	312	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
25	Mar-24	0.00	-	0.00	25.0	179	7.16	25.0	179	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
26	Apr-24	0.00	-	0.00	61.3	373	6.08	61.3	373	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
27	May-24	0.00	-	0.00	15.1	90	5.96	15.1	90	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
28	Jun-24	0.00	-	0.00	4.1	24	5.90	4.1	24	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
29	Jul-24	0.00	-	0.00	4.0	24	5.95	4.0	24	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
30	Aug-24	0.00	-	0.00	9.4	57	6.00	9.4	57	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
31	Sep-24	0.00	-	0.00	2.8	17	5.98	2.8	17	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
32	Oct-24	0.00	-	0.00	3.6	22	6.08	3.6	22	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
33	Nov-24	0.00	-	0.00	14.0	94	6.73	14.0	94	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
34	Dec-24	0.00	-	0.00	26.2	182	6.96	26.2	182	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
35	Thirteen Month Total	0.00	-		288.04	2,033		288.04	2,033		0.00	-		0.00	0.00		0.00	0.00			
36																					
37	Thirteen Month Average	0.00	-		22.16	156		22.16	156		0.00	-		0.00	0.00		0.00	0.00			

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

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 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance			
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1	Inventory Location	Tiger Bay CC 1			Fuel Type : Natural Gas															
2	Dec-23	0.00	-	0.00	496.1	3,897	7.85	496.1	3,897	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	Jan-24	0.00	-	0.00	184.3	1,481	8.04	184.3	1,481	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	Feb-24	0.00	-	0.00	292.3	2,294	7.85	292.3	2,294	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Mar-24	0.00	-	0.00	91.1	652	7.16	91.1	652	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Apr-24	0.00	-	0.00	746.2	4,537	6.08	746.2	4,537	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	May-24	0.00	-	0.00	809.5	4,823	5.96	809.5	4,823	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Jun-24	0.00	-	0.00	679.7	4,013	5.90	679.7	4,013	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Jul-24	0.00	-	0.00	839.4	4,997	5.95	839.4	4,997	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Aug-24	0.00	-	0.00	847.9	5,091	6.00	847.9	5,091	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	Sep-24	0.00	-	0.00	752.4	4,497	5.98	752.4	4,497	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	Oct-24	0.00	-	0.00	710.1	4,320	6.08	710.1	4,320	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Nov-24	0.00	-	0.00	424.50	2,858	0.00	424.50	2,858	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	Dec-24	0.00	-	0.00	324.9	2,262	6.96	324.9	2,262	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	Thirteen Month Total	0.00	-		7,198.37	45,721		7,198.37	45,721		0.00	-		0.00	0.00		0.00	0.00		
16																				
17	Thirteen Month Average	0.00	-		553.72	3,517		553.72	3,517		0.00	-		0.00	0.00		0.00	0.00		
18																				
19																				
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
21	Inventory Location	University of Florida CT 1			Fuel Type : Natural Gas															
22	Dec-23	0.00	-	0.00	324.1	2,580	7.96	324.1	2,580	7.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	Jan-24	0.00	-	0.00	326.2	2,656	8.14	326.2	2,656	8.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	Feb-24	0.00	-	0.00	305.6	2,430	7.95	305.6	2,430	7.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	Mar-24	0.00	-	0.00	323.1	2,345	7.26	323.1	2,345	7.26	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	Apr-24	0.00	-	0.00	135.1	836	6.18	135.1	836	6.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	May-24	0.00	-	0.00	273.6	1,658	6.06	273.6	1,658	6.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	Jun-24	0.00	-	0.00	276.0	1,658	6.01	276.0	1,658	6.01	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	Jul-24	0.00	-	0.00	282.8	1,713	6.06	282.8	1,713	6.06	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	Aug-24	0.00	-	0.00	282.8	1,727	6.11	282.8	1,727	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	Sep-24	0.00	-	0.00	266.8	1,622	6.08	266.8	1,622	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	Oct-24	0.00	-	0.00	228.3	1,413	6.19	228.3	1,413	6.19	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	Nov-24	0.00	-	0.00	203.58	1,392	6.84	203.58	1,392	6.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	Dec-24	0.00	-	0.00	319.8	2,260	7.07	319.8	2,260	7.07	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	Thirteen Month Total	0.00	-		3,547.86	24,289		3,547.86	24,289		0.00	-		0.00	0.00		0.00	0.00		
36																				
37	Thirteen Month Average	0.00	-		272.91	1,868		272.91	1,868		0.00	-		0.00	0.00		0.00	0.00		

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance						
	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit			
1	Inventory Location	Bay Gas Storage			Fuel Type : Natural Gas																	
2	Dec-23	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
3	Jan-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
4	Feb-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
5	Mar-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
6	Apr-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
7	May-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
8	Jun-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
9	Jul-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
10	Aug-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
11	Sep-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
12	Oct-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
13	Nov-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
14	Dec-24	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35
15	Thirteen Month Total	17,883.9	131,375		0.00	-		0.00	-		0.00	-		0.00	0.00	0.00				17,883.9	131,374.9	
16																						
17	Thirteen Month Average	1,375.7	10,106		0.00	-		0.00	-		0.00	-		0.00	0.00					1,375.7	10,105.8	
18																						
19																						
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit			
21	Inventory Location	SGR (Southern Pines)			Fuel Type : Natural Gas																	
22	Dec-23	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
23	Jan-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
24	Feb-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
25	Mar-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
26	Apr-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
27	May-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
28	Jun-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
29	Jul-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
30	Aug-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
31	Sep-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
32	Oct-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
33	Nov-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
34	Dec-24	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16
35	Thirteen Month Total	5,278.0	37,781		0.00	-		0.00	-		0.00	-		0.00	0.00					5,278.0	37,781.0	
36																						
37	Thirteen Month Average	406.0	2,906		0.00	-		0.00	-		0.00	-		0.00	0.00					406.0	2,906.2	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance (Note A)			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Citrus			Fuel Type : Natural Gas														
2	Dec-23	0.00	-	0.00	7,168	33,846	4.72	7,168	33,846	4.72	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-24	0.00	-	0.00	6,788	54,554	8.04	6,788	54,554	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-24	0.00	-	0.00	6,142	48,200	7.85	6,142	48,200	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-24	0.00	-	0.00	6,996	50,063	7.16	6,996	50,063	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-24	0.00	-	0.00	5,934	36,078	6.08	5,934	36,078	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-24	0.00	-	0.00	5,006	29,830	5.96	5,006	29,830	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-24	0.00	-	0.00	6,822	40,272	5.90	6,822	40,272	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-24	0.00	-	0.00	7,060	42,023	5.95	7,060	42,023	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-24	0.00	-	0.00	6,912	41,505	6.00	6,912	41,505	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-24	0.00	-	0.00	6,737	40,263	5.98	6,737	40,263	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-24	0.00	-	0.00	6,890	41,919	6.08	6,890	41,919	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-24	0.00	-	0.00	4,383	29,516	6.73	4,383	29,516	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-24	0.00	-	0.00	6,248	43,507	6.96	6,248	43,507	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		83,087.2	531,576		83,087.2	531,576		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		6,391.3	40,890		6,391.3	40,890		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Osprey CC			Fuel Type : Natural Gas														
22	Dec-23	0.00	-	0.00	1,374	5,730	4.17	1,374	5,730	4.17	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-24	0.00	-	0.00	606	4,873	8.04	606	4,873	8.04	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-24	0.00	-	0.00	520	4,077	7.85	520	4,077	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-24	0.00	-	0.00	574	4,108	7.16	574	4,108	7.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-24	0.00	-	0.00	351	2,137	6.08	351	2,137	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-24	0.00	-	0.00	1,657	9,875	5.96	1,657	9,875	5.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-24	0.00	-	0.00	1,532	9,041	5.90	1,532	9,041	5.90	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-24	0.00	-	0.00	1,702	10,134	5.95	1,702	10,134	5.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-24	0.00	-	0.00	1,438	8,633	6.00	1,438	8,633	6.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-24	0.00	-	0.00	1,471	8,794	5.98	1,471	8,794	5.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-24	0.00	-	0.00	1,391	8,462	6.08	1,391	8,462	6.08	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-24	0.00	-	0.00	987	6,646	6.73	987	6,646	6.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-24	0.00	-	0.00	1,122	7,810	6.96	1,122	7,810	6.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		14,725.3	90,319		14,725.3	90,319		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		1,132.7	6,948		1,132.7	6,948		0.00	-		0.00	0.00		0.00	0.00	

Note A: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
1	Inventory Location	Coal - Total						Fuel Type : Regular Coal											
2	Dec-22	888.5	92,436	104.04	307.9	31,579	102.55	200.2	23,928	119.54	(184.1)	(13,764)	0.00	0.00	4166	0.00	812.1	90,489	111.42
3	Jan-23	907.3	87,292	96.21	417.4	32,670	78.27	16.3	2,064	126.60	(232.0)	(16,216)	0.00	0.00	3216	0.00	1,076.5	104,899	97.45
4	Feb-23	1,076.5	104,899	97.45	165.3	11,281	68.27	6.4	799	125.37	(115.2)	(6,918)	0.00	0.00	850	0.00	1,120.1	109,313	97.59
5	Mar-23	1,120.1	109,313	97.59	190.2	13,994	73.59	222.9	26,611	119.41	(43.9)	(2,541)	0.00	0.00	10923	0.00	1,043.5	105,077	100.69
6	Apr-23	1,043.5	105,077	100.69	419.9	36,126	86.03	199.9	22,814	114.15	(214.7)	(11,678)	0.00	0.00	-7475	0.00	1,049.0	99,236	94.60
7	May-23	1,049.0	99,236	94.60	467.7	33,868	72.41	121.3	13,545	111.63	(255.3)	(15,839)	0.00	0.00	1310	0.00	1,140.0	105,029	92.13
8	Jun-23	1,140.0	105,029	92.13	335.6	25,957	77.36	185.3	19,774	106.69	(177.7)	(12,009)	0.00	0.00	2250	0.00	1,112.5	101,453	91.19
9	Jul-23	1,112.5	101,453	91.19	268.1	21,789	81.27	241.8	25,415	105.12	(167.8)	(12,293)	0.00	0.00	158	0.00	971.1	85,690	88.24
10	Aug-23	971.1	85,690	88.24	388.6	30,301	77.98	222.0	22,461	101.18	(228.8)	(15,544)	0.00	43.26	435	0.00	952.1	78,421	82.37
11	Sep-23	952.1	78,421	82.37	389.1	29,911	76.88	226.1	21,918	96.95	(178.1)	(11,525)	0.00	0.00	2399	0.00	936.9	77,288	82.49
12	Oct-23	936.9	77,288	82.49	268.4	22,993	85.67	79.9	7,571	94.74	(147.2)	(10,284)	0.00	0.00	-279	0.00	978.2	82,147	83.98
13	Nov-23	978.2	82,147	83.98	200.1	15,989	79.92	217.8	20,581	94.49	(125.3)	(8,855)	0.00	0.00	762	0.00	835.1	69,462	83.18
14	Dec-23	835.1	69,462	83.18	252.0	19,975	79.26	116.3	10,853	93.34	(67.0)	(5,016)	0.00	0.00	3382	0.00	903.8	76,951	85.14
15	Thirteen Month Total	13,010.9	1,197,743		4,070	326,433		2,056	218,335		(2,137)	(142,482)		43.26	22096		12,931	1,185,456	
16																			
17	Thirteen Month Average	1,000.8	92,134		313	25,110		158	16,795		(164)	(10,960)		3.33	1699.69		995	91,189	
18																			
19																			
20	Month and Year	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
21	Inventory Location	Crystal River Coal Unit 4 & 5						Fuel Type : Regular Coal											
22	Dec-22	519.2	67,385	129.79	172.3	15,985	92.78	200.2	23,928	119.54	0.00	-	0.00	0.00	969	0.00	491.3	60,411	122.96
23	Jan-23	491.3	60,411	122.96	127.5	14,713	115.41	16.3	2,064	126.60	0.00	-	0.00	0.00	3,216	0.00	602.5	76,276	126.60
24	Feb-23	602.5	76,276	126.60	42.0	3,670	87.42	6.4	799	125.37	0.00	-	0.00	0.00	850	0.00	638.1	79,998	125.37
25	Mar-23	638.1	79,998	125.37	158.3	12,452	78.66	222.9	26,611	119.41	0.00	-	0.00	0.00	2,644	0.00	573.5	68,482	119.41
26	Apr-23	573.5	68,482	119.41	153.4	13,687	89.25	199.9	22,814	114.15	0.00	-	0.00	0.00	803	0.00	527.0	60,158	114.15
27	May-23	527.0	60,158	114.15	172.1	15,679	91.11	121.3	13,545	111.63	0.00	-	0.00	0.00	1,310	0.00	577.8	63,601	110.08
28	Jun-23	577.8	63,601	110.08	135.0	11,866	87.87	185.3	19,774	106.69	0.00	-	0.00	0.00	584	0.00	527.5	56,276	106.69
29	Jul-23	527.5	56,276	106.69	174.6	15,693	89.91	241.8	25,415	105.12	0.00	-	0.00	0.00	1,824	0.00	460.2	48,378	105.12
30	Aug-23	460.2	48,378	105.12	135.7	11,486	84.62	222.0	22,461	101.18	0.00	-	0.00	0.00	435	0.00	374.0	37,838	101.18
31	Sep-23	374.0	37,838	101.18	213.4	18,199	85.28	226.1	21,918	96.95	0.00	-	0.00	0.00	908	0.00	361.3	35,027	96.95
32	Oct-23	361.3	35,027	96.95	246.6	21,353	86.58	79.9	7,571	94.74	0.00	-	0.00	0.00	1,212	0.00	528.0	50,022	94.74
33	Nov-23	528.0	50,022	94.74	171.12	14,722	86.04	217.82	20,581	94.49	0.00	-	0.00	0.00	762	0.00	481.3	44,925	93.34
34	Dec-23	481.3	44,925	93.34	130.51	11,661	89.35	116.27	10,853	93.34	0.00	-	0.00	0.00	520	0.00	495.5	46,253	93.34
35	Thirteen Month Total	6,661.6	748,776		2,032.5	181,166		2,056.1	218,335		0.00	-		0.00	16037		6,637.9	727,643	
36																			
37	Thirteen Month Average	512.4	57,598		156.3	13,936		158.2	16,795		0.00	-		0.00	1233.58		510.6	55,973	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit	Tons (000)	\$000	\$/Unit
1	Inventory Location	In-Transit Coal						Fuel Type : Regular Coal											
2	Dec-22	369.3	25,051	67.83	135.6	15,595	114.96	0.00	-	0.00	(184)	(13,764)	0.00	0.00	3,197	0.00	320.8	30,079	93.75
3	Jan-23	416.03	26,882	64.61	289.9	17,957.2	61.93	0	0	0.00	(232)	(16,216)	0.00	0.00	-	0.00	474.0	28,623	60.39
4	Feb-23	474.0	28,623	60.39	123.3	7,610.6	61.74	0	0	0.00	(115)	(6,918)	0.00	0.00	-	0.00	482.0	29,316	60.82
5	Mar-23	482.0	29,316	60.82	31.9	1,542.0	48.41	0	0	0.00	(44)	(2,541)	0.00	0.00	8,279	0.00	470.0	36,595	77.86
6	Apr-23	470.0	36,595	77.86	266.6	22,439.6	84.17	0	0	0.00	(215)	(11,678)	0.00	0.00	(8,279)	0.00	522.0	39,078	74.87
7	May-23	522.0	39,078	74.87	295.6	18,189.4	61.53	0	0	0.00	(255)	(15,839)	0.00	0.00	-	0.00	562.3	41,428	73.68
8	Jun-23	562.3	41,428	73.68	200.5	14,091.3	70.27	0	0	0.00	(178)	(12,009)	0.00	0.00	1,666	0.00	585.1	45,176	77.21
9	Jul-23	585.1	45,176	77.21	93.5	6,095.4	65.16	0	0	0.00	(168)	(12,293)	0.00	0.00	(1,666)	0.00	510.9	37,312	73.04
10	Aug-23	510.9	37,312	73.04	252.8	18,814.8	74.41	0	0	0.00	(229)	(15,544)	0.00	43	-	0.00	578.1	40,583	70.20
11	Sep-23	578.1	40,583	70.20	175.6	11,711.9	66.68	0	0	0.00	(178)	(11,525)	0.00	0.00	1,491	0.00	575.6	42,260	73.42
12	Oct-23	575.6	42,260	73.42	21.8	1,639.5	75.35	0	0	0.00	(147)	(10,284)	0.00	0.00	(1,491)	0.00	450.2	32,125	71.36
13	Nov-23	450.2	32,125	71.36	28.9	1,266.9	43.77	0	0	0.00	(125)	(8,855)	0.00	0.00	-	0.00	353.8	24,537	69.35
14	Dec-23	353.8	24,537	69.35	121.5	8,313.7	68.42	0	0	0.00	(67)	(5,016)	0.00	0.00	2,862	0.00	408.3	30,698	75.19
15	Thirteen Month Total	6,349.3	448,968		2,037.7	145,267		0.00	-		(2,137.2)	(142,482)		43.26	6059.40		6,293.1	457,812	
16																			
17	Thirteen Month Average	488.4	34,536		156.7	11,174		0.00	-		(164.4)	(10,960)		3.33	466.11		484.1	35,216	
18																			
19																			
20	Month and Year	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit
21	Inventory Location	Anclote 1 & 2						Fuel Type : Residual Oil											
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Suwannee 1-3			Fuel Type : Residual Oil														
2	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
3	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
4	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
5	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
6	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
7	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
8	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
9	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
10	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
11	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
12	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
13	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
14	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
15	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
16																			
17	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers 1 - 2			Fuel Type : Distillate Oil														
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	-	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit
1	Inventory Location	Bartow Peakers						Fuel Type : Distillate Oil											
2	Dec-22	18.1	2,165	119.64	0.00	-	0.00	2.2	262	119.64	0.00	-	0.00	0.00	-	0.00	15.91	1,904	119.64
3	Jan-23	15.9	1,904	119.64	-	-	0.00	0.2	26	119.64	0.00	-	0.00	0.00	-	0.00	15.69	1,878	119.64
4	Feb-23	15.7	1,878	119.64	-	-	0.00	0.0	3	119.64	0.00	-	0.00	0.00	-	0.00	15.67	1,874	119.64
5	Mar-23	15.7	1,874	119.64	-	-	0.00	0.5	60	119.64	0.00	-	0.00	0.00	-	0.00	15.17	1,815	119.64
6	Apr-23	15.2	1,815	119.64	-	-	0.00	0.1	13	119.64	0.00	-	0.00	0.00	-	0.00	15.06	1,802	119.64
7	May-23	15.1	1,802	119.64	-	-	0.00	0.2	26	119.64	0.00	-	0.00	0.00	-	0.00	14.85	1,776	119.64
8	Jun-23	14.8	1,776	119.64	-	-	0.00	0.1	9	119.64	0.00	-	0.00	0.00	-	0.00	14.77	1,767	119.64
9	Jul-23	14.8	1,767	119.64	-	-	0.00	0.0	4	119.64	0.00	-	0.00	0.00	-	0.00	14.74	1,763	119.64
10	Aug-23	14.7	1,763	119.64	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	14.74	1,763	119.64
11	Sep-23	14.7	1,763	119.64	-	-	0.00	0.0	3	119.64	0.00	-	0.00	0.00	-	0.00	14.71	1,760	119.64
12	Oct-23	14.7	1,760	119.64	-	-	0.00	0.2	26	119.64	0.00	-	0.00	0.00	-	0.00	14.49	1,734	119.64
13	Nov-23	14.5	1,734	119.64	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	14.49	1,734	119.64
14	Dec-23	14.5	1,734	119.64	0	-	0.00	0.2	25	119.65	0.00	-	0.00	0.00	27	0.00	14.49	1,736	119.77
15	Thirteen Month Total	198.4	23,736		0.21	-		3.8	457		0.00	-		0.00	-		194.8	23,306	
16																			
17	Thirteen Month Average	15.3	1,826		0.02	-		0.3	35		0.00	-		0.00	0.00		15.0	1,793	
18																			
19																			
20	Month and Year	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit
21	Inventory Location	Bartow CC Tank 4 (A & B)						Fuel Type : Distillate Oil											
22	Dec-22	84.0	11,171	132.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	84.0	11,171	132.95
23	Jan-23	84.0	11,171	132.95	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	84.0	11,171	132.95
24	Feb-23	84.0	11,171	132.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	84.0	11,171	132.95
25	Mar-23	84.0	11,171	132.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	84.0	11,171	132.95
26	Apr-23	84.0	11,171	132.95	11.67	1,359	116.45	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	95.7	12,529	130.94
27	May-23	95.7	12,529	130.94	12.87	1,419	110.30	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	108.6	13,949	128.49
28	Jun-23	108.6	13,949	128.49	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	108.6	13,949	128.49
29	Jul-23	108.6	13,949	128.49	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	108.6	13,949	128.49
30	Aug-23	108.6	13,949	128.49	0.18	22	122.84	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	108.7	13,970	128.49
31	Sep-23	108.7	13,970	128.49	0.00	-	0.00	0.36	46	128.49	0.00	-	0.00	0.00	-	0.00	108.4	13,924	128.49
32	Oct-23	108.4	13,924	128.49	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	108.4	13,924	128.49
33	Nov-23	108.4	13,924	128.49	0.00	-	0.00	0.20	26	128.49	0.00	-	0.00	0.00	-	0.00	108.2	13,898	128.49
34	Dec-23	108.2	13,898	128.49	0.21	-	0.00	-0.20	(26)	128.49	0.00	-	0.00	0.00	-26.98	0.00	108.6	13,897	127.99
35	Thirteen Month Total	1,275.1	165,946		24.92	2,800		0.36	46		0.00	-		0.00	-		1,299.7	168,673	
36							-1.00												
37	Thirteen Month Average	98.1	12,765		1.92	215		0.03	4		0.00	-		0.00	0.00		100.0	12,975	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Inventory Location	Bayboro Peakers 1 - 4						Fuel Type : Distillate Oil											
2	Dec-22	31.7	3,730	117.65	0.00	-	0.00	1.9	223	117.65	0.00	-	0.00	0.00	-	0.00	29.8	3,506	117.65
3	Jan-23	29.8	3,506	117.65	-	-	0.00	0.2	20	117.65	0.00	-	0.00	0.00	-	0.00	29.6	3,486	117.65
4	Feb-23	29.6	3,486	117.65	-	-	0.00	0.2	20	117.65	0.00	-	0.00	0.00	-	0.00	29.5	3,466	117.65
5	Mar-23	29.5	3,466	117.65	-	-	0.00	8.5	1,000	117.65	0.00	-	0.00	0.00	-	0.00	21.0	2,466	117.65
6	Apr-23	21.0	2,466	117.65	-	-	0.00	-	-	-	0.00	-	0.00	0.00	-	0.00	21.0	2,466	117.65
7	May-23	21.0	2,466	117.65	-	-	0.00	0.1	14	117.65	0.00	-	0.00	0.00	-	0.00	20.8	2,452	117.65
8	Jun-23	20.8	2,452	117.65	-	-	0.00	0.2	20	117.65	0.00	-	0.00	0.00	-	0.00	20.7	2,432	117.65
9	Jul-23	20.7	2,432	117.65	-	-	0.00	0.1	7	117.65	0.00	-	0.00	0.00	-	0.00	20.6	2,424	117.65
10	Aug-23	20.6	2,424	117.65	-	-	0.00	0.9	108	117.65	0.00	-	0.00	0.00	-	0.00	19.7	2,316	117.65
11	Sep-23	19.7	2,316	117.65	2.5	436	171.49	0.2	29	123.81	0.00	-	0.00	0.00	-	0.00	22.0	2,723	123.81
12	Oct-23	22.0	2,723	123.81	-	0	0.00	0.3	32	123.81	0.00	-	0.00	0.00	-	0.00	21.7	2,691	123.81
13	Nov-23	21.7	2,691	123.81	-	-	0.00	0.1	18	123.81	0.00	-	0.00	0.00	-	0.00	21.6	2,674	123.81
14	Dec-23	21.6	2,674	123.81	-	-	0.00	0.2	28	123.81	0.00	-	0.00	0.00	-	0.00	21.4	2,645	123.81
15	Thirteen Month Total	309.6	36,832		2.54	436		12.9	1,520		0.00	-	0.00	-	0.00		299.3	35,748	
16																			
17	Thirteen Month Average	23.8	2,833		0.20	34		1.0	117		0.00	-	0.00	0.00			23.0	2,750	
18																			
19																			
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
21	Inventory Location	PEF Central Tank Farm (Martin Gas Terminal)						Fuel Type : Distillate Oil											
22	Dec-22	49.4	9,163	185.48	-6.2	(1,064)	170.34	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	43.2	8,100	187.67
23	Jan-23	43.2	8,100	187.67	-4.3	(707)	165.03	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	38.9	7,392	190.16
24	Feb-23	38.9	7,392	190.16	24.8	3,563	143.91	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	63.6	10,956	172.17
25	Mar-23	63.6	10,956	172.17	-6.2	(983)	157.83	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	57.4	9,973	173.72
26	Apr-23	57.4	9,973	173.72	-4.6	(714)	154.64	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	52.8	9,259	175.39
27	May-23	52.8	9,259	175.39	20.8	2,898	139.36	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	73.6	12,157	165.21
28	Jun-23	73.6	12,157	165.21	-6.0	(1,280)	212.34	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	67.6	10,877	161.00
29	Jul-23	67.6	10,877	161.00	-3.5	(457)	129.27	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	64.0	10,420	162.76
30	Aug-23	64.0	10,420	162.76	-7.4	(1,103)	148.66	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	56.6	9,317	164.60
31	Sep-23	56.6	9,317	164.60	-8.6	(1,308)	152.86	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	48.1	8,010	166.70
32	Oct-23	48.1	8,010	166.70	-1.8	(203)	114.63	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	46.3	7,807	168.69
33	Nov-23	46.3	7,807	168.69	-4.6	(693)	150.02	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	41.7	7,113	170.76
34	Dec-23	41.7	7,113	170.76	-5.0	(754)	151.20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	36.7	6,359	173.42
35	Thirteen Month Total	703.0	120,545		-12.74	(2,804)		0.00	-	0.00	0.00	-	0.00	-	0.00		690.3	117,740	
36																			
37	Thirteen Month Average	54.1	9,273		-0.98	(216)		0.00	-	0.00	-	-	0.00	0.00			53.1	9,057	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Duke Energy Florida, LLC
 DOCKET NO.: 20240025-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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
1	Inventory Location	Steam Start-Up (CR)						Fuel Type : Distillate Oil											
2	Dec-22	7.7	1,425	185.82	6.2	1,211	193.90	3.7	707	189.45	0.00	-	0.00	0.00	-	0.00	10.2	1,928	189.45
3	Jan-23	10.2	1,928	189.45	4.29	842	196.46	3.3	624	191.53	0.00	-	0.00	0.00	-	0.00	11.2	2,147	191.53
4	Feb-23	11.2	2,147	191.53	0.00	-	-	2.6	491	191.53	0.00	-	0.00	0.00	-	0.00	8.6	1,655	191.53
5	Mar-23	8.6	1,655	191.53	6.2	1,120	179.85	7.3	1,363	186.46	0.00	-	0.00	0	-	0.00	7.6	1,413	186.46
6	Apr-23	7.6	1,413	186.46	4.6	838	181.42	4.5	825	184.55	0.00	-	0.00	0.00	-	0.00	7.7	1,425	184.55
7	May-23	7.7	1,425	184.55	3.9	667	171.17	2.9	524	180.12	0.00	-	0.00	(0)	-	0.00	8.7	1,569	180.12
8	Jun-23	8.7	1,569	180.12	6.0	1,006	166.97	5.8	1,012	174.74	0.00	-	0.00	0.00	-	0.00	8.9	1,563	174.74
9	Jul-23	8.9	1,563	174.74	3.5	596	168.71	6.0	1,035	173.03	0.00	-	0.00	0.00	-	0.00	6.5	1,124	173.03
10	Aug-23	6.5	1,124	173.03	7.4	1,267	170.74	6.6	1,126	171.81	0.00	-	0.00	0.00	-	0.00	7.4	1,265	171.81
11	Sep-23	7.4	1,265	171.81	6.0	1,040	173.01	4.6	793	172.35	0.00	-	0.00	0.00	-	0.00	8.8	1,512	172.35
12	Oct-23	8.8	1,512	172.35	1.8	310	174.93	2.2	386	172.78	0.00	-	0.00	0.00	-	0.00	8.3	1,437	172.78
13	Nov-23	8.3	1,437	172.78	4.62	817	176.89	5.58	972	174.25	0.00	-	0.00	0.00	-	0.00	7.4	1,282	174.25
14	Dec-23	7.4	1,282	174.25	4.99	895	179.41	3.11	549	176.34	0.00	-	0.00	0.00	-	0.00	9.2	1,628	176.34
15	Thirteen Month Total	108.9	19,743		59.7	10,610		58.1	10,407		0.00	-	0.00	-	0.00	-	110.5	19,946	
16				(1)															
17	Thirteen Month Average	8.4	1,519		4.6	816		4.5	801		0.00	-	0.00	0.00	0.00	-	8.5	1,534	
18																			
19																			
20	Month and Year	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit	Bbbs (000)	\$000	\$/Unit
21	Inventory Location	Debary Peakers						Fuel Type : Distillate Oil											
22	Dec-22	135.3	17,022	125.85	0.00	-	0.00	17.4	2,191	125.85	0.00	-	0.00	0.00	-	0.00	117.8	14,831	125.85
23	Jan-23	117.8	14,831	125.85	0.0	-	0.00	0.3	33	125.85	0.00	-	0.00	0.00	-	0.00	117.6	14,798	125.85
24	Feb-23	117.6	14,798	125.85	11.9	1,532	128.33	0.5	63	126.08	0.00	-	0.00	0.00	-	0.00	129.0	16,267	126.08
25	Mar-23	129.0	16,267	126.08	34.3	4,465	130.33	0.2	30	126.97	0.00	-	0.00	0.00	-	0.00	163.1	20,702	126.97
26	Apr-23	163.1	20,702	126.97	0.0	1	0.00	1.1	139	126.97	0.00	-	0.00	0.00	-	0.00	162.0	20,563	126.97
27	May-23	162.0	20,563	126.97	0.0	(0)	187.00	1.1	134	126.97	0.00	-	0.00	0.00	-	0.00	160.9	20,429	126.97
28	Jun-23	160.9	20,429	126.97	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	160.9	20,429	126.97
29	Jul-23	160.9	20,429	126.97	0.0	-	0.00	4.5	576	126.97	0.00	-	0.00	0.00	-	0.00	156.4	19,853	126.97
30	Aug-23	156.4	19,853	126.97	11.6	1,649	141.59	17.1	2,183	127.98	0.00	-	0.00	0.00	-	0.00	150.9	19,319	127.98
31	Sep-23	150.9	19,319	127.98	16.9	2,503	148.39	0.7	85	130.04	0.00	-	0.00	0.00	-	0.00	167.2	21,737	130.04
32	Oct-23	167.2	21,737	130.04	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	167.2	21,737	130.04
33	Nov-23	167.2	21,737	130.04	0.0	-	0.00	0.2	29	130.04	0.00	-	0.00	0.00	-	0.00	166.9	21,708	130.04
34	Dec-23	166.9	21,708	130.04	0.0	-	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	166.9	21,708	130.04
35	Thirteen Month Total	1,955.1	249,393		74.71	10,149		43.0	5,463		0.00	-	0.00	-	0.00	-	1,986.7	254,079	
36																			
37	Thirteen Month Average	150.4	19,184		5.75	781		3.31	420		0.00	-	0.00	0.00	0.00	-	152.8	19,545	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Higgins Peakers						Fuel Type : Distillate Oil											
2	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
3	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
4	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
5	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
6	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
7	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
8	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
9	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
10	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
11	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
12	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
13	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
14	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
15	Thirteen Month Total	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
16																			
17	Thirteen Month Average	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	Hines Plants						Fuel Type : Distillate Oil											
22	Dec-22	70.9	5,995	84.53	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
23	Jan-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
24	Feb-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
25	Mar-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
26	Apr-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
27	May-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
28	Jun-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
29	Jul-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
30	Aug-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
31	Sep-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
32	Oct-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
33	Nov-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
34	Dec-23	70.9	5,995	84.53	0.0	-	0.00	0.0	0.0	0.0	0.00	-	0.00	0.00	-	0.00	70.9	5,995	84.53
35	Thirteen Month Total	922.1	77,938		0.00	-		0.00	-		0.00	-		0.00	-		922.1	77,938	
36																			
37	Thirteen Month Average	70.9	5,995		0.00	-		0.00	-		0.00	-		0.00	-		70.9	5,995.2	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit
1	Inventory Location	Intercession City Peakers 1 - 18						Fuel Type : Distillate Oil											
2	Dec-22	92.8	12,251	131.99	0.00	0.00	0.00	21.1	2,779	131.99	0.00	-	0.00	0.00	-	0.00	71.8	9,472	131.99
3	Jan-23	71.8	9,472	131.99	13.9	2,229	159.93	0.3	44	136.54	0.00	-	0.00	0.00	-	0.00	85.4	11,657	136.54
4	Feb-23	85.4	11,657	136.54	52.3	7,482	142.95	0.2	30	138.98	0.00	-	0.00	0.00	-	0.00	137.5	19,109	138.98
5	Mar-23	137.5	19,109	138.98	0.0	19	0.00	1.2	173	139.12	0.00	-	0.00	0.00	-	0.00	136.3	18,955	139.12
6	Apr-23	136.3	18,955	139.12	0.00	1	0.00	1.17	163	139.12	0.00	-	0.00	0.00	-	0.00	135.1	18,793	139.12
7	May-23	135.1	18,793	139.12	0.00	-	0.00	1.53	212	139.12	0.00	-	0.00	0.00	-	0.00	133.6	18,580	139.12
8	Jun-23	133.6	18,580	139.12	0.0	-	0.00	0.6	84	139.12	0.00	-	0.00	0.00	-	0.00	133.0	18,496	139.12
9	Jul-23	133.0	18,496	139.12	0.0	-	0.00	6.83	950	139.12	0.00	-	0.00	0.00	-	0.00	126.1	17,546	139.12
10	Aug-23	126.1	17,546	139.12	6.5	917	140.89	14.2	1,983	139.21	0.00	-	0.00	0.00	-	0.00	118.4	16,480	139.21
11	Sep-23	118.4	16,480	139.21	36.0	5,372	149.28	1.02	144	141.56	0.00	-	0.00	0.00	-	0.00	153.3	21,707	141.56
12	Oct-23	153.3	21,707	141.56	0.0	-	0.00	2.5	360	141.56	0.00	-	0.00	0.00	-	0.00	150.8	21,348	141.56
13	Nov-23	150.8	21,348	141.56	0.0	-	0.00	0.0	1	141.56	0.00	-	0.00	0.00	-	0.00	150.8	21,346	141.56
14	Dec-23	150.8	21,346	141.56	0.0	-	0.00	1.5	208	141.56	0.00	-	0.00	0.00	-	0.00	149.3	21,138	141.56
15	Thirteen Month Total	1,624.8	225,742		108.77	16,020		52.3	7,133		0.00	-	0.00	-	0.00		1,681.3	234,629	
16					1000.00														
17	Thirteen Month Average	125.0	17,365		8.37	1,232		4.0	549		0.00	-	0.00	0.00			129.3	18,048	
18																			
19																			
20	Month and Year	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit	Bbbls (000)	\$000	\$/Unit
21	Inventory Location	Vandolah						Fuel Type : Distillate Oil											
22	Dec-22	48.0	6,255	130.26	20.2	3,009	149.28	23.82	3,237	135.89	0.00	-	0.00	0.00	-	0.00	44.4	6,027	135.89
23	Jan-23	44.4	6,027	135.89	55.1	9,031	163.83	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	99.5	15,058	151.37
24	Feb-23	99.5	15,058	151.37	0.0	0.0	0.00	0.14	21	151.37	0.00	-	0.00	0.00	-	0.00	99.3	15,038	151.37
25	Mar-23	99.3	15,038	151.37	0.0	0.0	0.00	0.05	7	151.86	0.00	-	0.00	-0.32	-	0.00	99.0	15,031	151.86
26	Apr-23	99.0	15,031	151.86	0.0	0.0	0.00	0.07	10	151.86	0.00	-	0.00	0.00	-	0.00	98.9	15,021	151.86
27	May-23	98.9	15,021	151.86	0.0	0.0	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	98.9	15,021	151.86
28	Jun-23	98.9	15,021	151.86	0.0	0.0	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	98.9	15,021	151.86
29	Jul-23	98.9	15,021	151.86	0.0	0.0	0.00	8.97	1,362	151.86	0.00	-	0.00	0.00	-	0.00	89.9	13,659	151.86
30	Aug-23	89.9	13,659	151.86	0.0	0.0	0.00	3.32	505	151.86	0.00	-	0.00	0.00	-	0.00	86.6	13,154	151.86
31	Sep-23	86.6	13,154	151.86	0.0	0.0	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	86.6	13,154	151.86
32	Oct-23	86.6	13,154	151.86	0.0	0.0	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	86.6	13,154	151.86
33	Nov-23	86.6	13,154	151.86	0.0	0.0	0.00	0.06	10	151.86	0.00	-	0.00	0.00	-	0.00	86.6	13,144	151.86
34	Dec-23	86.6	13,144	151.86	0.0	0.0	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	86.6	13,144	151.86
35	Thirteen Month Total	1,123.3	168,738		75.28	12,040		36.42	5,150		0.00	-	0.00	-	0.00		1,161.8	175,627	
36																			
37	Thirteen Month Average	86.4	12,980		5.79	926		2.80	396		0.00	-	0.00	0.00			89.4	13,510	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
1	Inventory Location	Shady Hills						Fuel Type : Distillate Oil											
2	Dec-22	34.8	3,835	110.22	0.0	0.4	0.00	6.9	761	110.23	0.00	-	0.00	0.00	-	0.00	27.9	3,075	110.23
3	Jan-23	27.9	3,075	110.23	0.0	0.4	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,075	110.24
4	Feb-23	27.9	3,075	110.24	0.0	0.4	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,076	110.25
5	Mar-23	27.9	3,076	110.25	0.0	0.4	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,076	110.27
6	Apr-23	27.9	3,076	110.27	0.0	0.4	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,076	110.28
7	May-23	27.9	3,076	110.28	0.0	0.4	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,077	110.29
8	Jun-23	27.9	3,077	110.29	0.0	0.4	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,077	110.31
9	Jul-23	27.9	3,077	110.31	0.0	0.0	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,077	110.31
10	Aug-23	27.9	3,077	110.31	0.0	0.7	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,078	110.33
11	Sep-23	27.9	3,078	110.33	0.0	0.4	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,078	110.35
12	Oct-23	27.9	3,078	110.35	0.0	0.4	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,079	110.36
13	Nov-23	27.9	3,079	110.36	0.0	0.0	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,079	110.36
14	Dec-23	27.9	3,079	110.36	0.0	0.7	0.00	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	27.9	3,079	110.39
15	Thirteen Month Total	369.5	40,758		0.00	5		6.90	761		0.00	-		0.00	-		362.6	40,002	
16																			
17	Thirteen Month Average	28.4	3,135		0.00	0		0.53	59		0.00	-		0.00	0.00		27.9	3,077	
18																			
19																			
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit
21	Inventory Location	University of Florida CT 1						Fuel Type : Distillate Oil											
22	Dec-22	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
23	Jan-23	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
24	Feb-23	2.1	254	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.1	254	122.95
25	Mar-23	2.1	254	122.95	0.00	-	0.00	0.06	7	122.95	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
26	Apr-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
27	May-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
28	Jun-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
29	Jul-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
30	Aug-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
31	Sep-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
32	Oct-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
33	Nov-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
34	Dec-23	2.0	247	122.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	2.0	247	122.95
35	Thirteen Month Total	26.3	3,239		0.00	-		0.06	7		0.00	-		0.00	-		26.3	3,232	
36																			
37	Thirteen Month Average	2.0	249		0.00	-		0.00	1		0.00	-		0.00	0.00		2.0	249	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance				
		Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit		
1	Inventory Location	Suwannee River Peakers (Suwannee 1-3)						Fuel Type : Distillate Oil													
2	Dec-22	23.3	2,944	126.58	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
3	Jan-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
4	Feb-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
5	Mar-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
6	Apr-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
7	May-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
8	Jun-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
9	Jul-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
10	Aug-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
11	Sep-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
12	Oct-23	23.3	2,944	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.3	2,944	126.58
13	Nov-23	23.3	2,944	126.58	0.0	-	0.00	0.06	7.34	126.58	0.00	-	0.00	-	0.00	0.00	-	0.00	23.2	2,937	126.58
14	Dec-23	23.2	2,937	126.58	0.0	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	23.2	2,937	126.58
15	Thirteen Month Total	302.3	38,268		0.00	-		0.1	7		0.00	-		0.00	-		0.00	302.3	38,260		
16																					
17	Thirteen Month Average	23.3	2,944		0.00	-		0.0	1		0.00	-		0.00	0.00			23.3	2,943		
18																					
19																					
20	Month and Year	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit	Bbls (000)	\$000	\$/Unit		
21	Inventory Location	Turner Peakers						Fuel Type : Distillate Oil													
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00	0.00	0.00	0.00
36																					
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00			0.00	0.00		

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Anclote						Fuel Type : Natural Gas											
2	Dec-22	0.00	-	0.00	501.9	4,618	9.20	501.9	4,618	9.20	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	144.9	1,047	7.23	144.9	1,047	7.23	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	1,164.0	5,945	5.11	1,164.0	5,945	5.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	1,956.7	7,691	3.93	1,956.7	7,691	3.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	1,527.2	5,256	3.44	1,527.2	5,256	3.44	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	1,627.6	6,290	3.86	1,627.6	6,290	3.86	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	2,195.0	7,885	3.59	2,195.0	7,885	3.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	2,932.0	11,575	3.95	2,932.0	11,575	3.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	2,775.2	10,770	3.88	2,775.2	10,770	3.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	2,013.4	8,410	4.18	2,013.4	8,410	4.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	2,148.2	9,393	4.37	2,148.2	9,393	4.37	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	2,064.0	10,205	4.94	2,064.0	10,205	4.94	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	633.1	3,108	4.91	633.1	3,108	4.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		21683.33	92,193		21683.33	92,193		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		1667.95	7,092		1667.95	7,092		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Avon Park Peakers						Fuel Type : Natural Gas											
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Bartow Peakers						Fuel Type : Natural Gas											
2	Dec-22	0.00	-	0.00	5.3	49	9.22	5.3	49	9.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	6.6	47	7.23	6.6	47	7.23	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	13.1	67	5.11	13.1	67	5.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	35.2	139	3.93	35.2	139	3.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	33.2	114	3.44	33.2	114	3.44	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	24.0	93	3.86	24.0	93	3.86	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	20.3	73	3.59	20.3	73	3.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	37.5	148	3.95	37.5	148	3.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	62.5	242	3.88	62.5	242	3.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	32.9	138	4.18	32.9	138	4.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	2.9	13	4.37	2.9	13	4.37	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	7.2	35	4.95	7.2	35	4.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	6.6	32	4.91	6.6	32	4.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		287.37	1,191		287.37	1,191		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		22.11	92		22.11	92		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Bartow CC 1						Fuel Type : Natural Gas											
22	Dec-22	0.00	-	0.00	4,061.7	34,847	8.58	4,061.7	34,847	8.58	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	4,472	27,342	6.11	4,472	27,342	6.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	3,588	16,286	4.54	3,588	16,286	4.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	4,108	15,818	3.85	4,108	15,818	3.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	4,704	14,914	3.17	4,704	14,914	3.17	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	4,732	14,620	3.09	4,732	14,620	3.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	4,874	16,078	3.30	4,874	16,078	3.30	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	5,059	19,188	3.79	5,059	19,188	3.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	5,152	19,017	3.69	5,152	19,017	3.69	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	4,636	17,063	3.68	4,636	17,063	3.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	3,610	14,631	4.05	3,610	14,631	4.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	2,458	10,887	4.43	2,458	10,887	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	2,526	10,522	4.17	2,526	10,522	4.17	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		53,981.4	231,212		53,981.4	231,212		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		4,152.4	17,786		4,152.4	17,786		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Debary Peakers						Fuel Type : Natural Gas											
2	Dec-22	0.00	-	0.00	22.0	203	9.23	22.0	203	9.23	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	62.5	598	9.56	62.5	598	9.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	78.5	734	9.35	78.5	734	9.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	44.2	374	8.47	44.2	374	8.47	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	35.6	247	6.93	35.6	247	6.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	14.8	101	6.80	14.8	101	6.80	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	13.5	92	6.84	13.5	92	6.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	16.6	118	7.12	16.6	118	7.12	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	18.3	129	7.02	18.3	129	7.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	10.7	73	6.83	10.7	73	6.83	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	20.6	142	6.88	20.6	142	6.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	150.5	1,125	7.48	150.5	1,125	7.48	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	117.9	926	7.85	117.9	926	7.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		605.7	4,862		605.7	4,862		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		46.6	374		46.6	374		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Higgins Peakers						Fuel Type : Natural Gas											
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Duke Energy Florida, LLC
 DOCKET NO.: 20240025-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 3 Ended 12/31/2027
 ___ Projected Test Year 2 Ended 12/31/2026
 ___ Projected Test Year 1 Ended 12/31/2025
 ___ Prior Year Ended 12/31/2024
 Historical Test Year Ended 12/31/2023
 Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Hines 1-6						Fuel Type : Natural Gas											
2	Dec-22	0.00	-	0.00	6,191.7	54,180	8.75	6,191.7	54,180	8.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	6,075.2	38,995	6.42	6,075.2	38,995	6.42	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	4,989.3	23,350	4.68	4,989.3	23,350	4.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	4,919.7	19,034	3.87	4,919.7	19,034	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	6,059.7	19,597	3.23	6,059.7	19,597	3.23	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	7,836.2	26,551	3.39	7,836.2	26,551	3.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	7,793.3	26,737	3.43	7,793.3	26,737	3.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	8,927.5	34,481	3.86	8,927.5	34,481	3.86	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	9,101.9	34,389	3.78	9,101.9	34,389	3.78	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	6,334.0	24,529	3.87	6,334.0	24,529	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	5,606.0	23,277	4.15	5,606.0	23,277	4.15	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	5,158.7	23,219	4.50	5,158.7	23,219	4.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	5,985.5	26,127	4.36	5,985.5	26,127	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		84,978.8	374,465		84,978.8	374,465		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		6,536.8	28,805		6,536.8	28,805		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Intercession City Peakers						Fuel Type : Natural Gas											
22	Dec-22	0.00	-	0.00	173.5	1,489	8.58	173.5	1,489	8.58	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	138.7	851	6.14	138.7	851	6.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	146.1	665	4.55	146.1	665	4.55	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	370.7	1,430	3.86	370.7	1,430	3.86	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	292.4	930	3.18	292.4	930	3.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	310.0	960	3.10	310.0	960	3.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	318.0	1,053	3.31	318.0	1,053	3.31	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	244.0	932	3.82	244.0	932	3.82	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	750.0	2,787	3.72	750.0	2,787	3.72	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	453.1	1,675	3.70	453.1	1,675	3.70	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	264.3	1,076	4.07	264.3	1,076	4.07	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	135.1	599	4.44	135.1	599	4.44	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	99.4	415	4.18	99.4	415	4.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		3,695.3	14,862		3,695.3	14,862		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		284.3	1,143		284.3	1,143		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Suwannee						Fuel Type : Natural Gas											
2	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Suwannee River Peakers						Fuel Type : Natural Gas											
22	Dec-22	0.00	-	0.00	112.7	1,038	9.21	112.7	1,038	9.21	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	27.6	199	7.22	27.6	199	7.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	28.2	144	5.10	28.2	144	5.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	47.3	186	3.93	47.3	186	3.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	81.5	281	3.44	81.5	281	3.44	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	41.5	160	3.86	41.5	160	3.86	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	36.6	132	3.59	36.6	132	3.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	48.9	193	3.95	48.9	193	3.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	101.0	392	3.88	101.0	392	3.88	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	73.0	305	4.18	73.0	305	4.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	36.1	158	4.37	36.1	158	4.37	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	38.0	187	4.94	38.0	187	4.94	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	36.1	177	4.91	36.1	177	4.91	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		708.42	3,552		708.42	3,552		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		54.49	273		54.49	273		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Test Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: R. Anderson

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Tiger Bay CC 1						Fuel Type : Natural Gas											
2	Dec-22	0.00	-	0.00	-	-	-	-	-	-	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	144.8	887	6.12	144.8	887	6.12	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	-	-	-	-	-	-	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	135.6	522	3.85	135.6	522	3.85	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	1,047.9	3,322	3.17	1,047.9	3,322	3.17	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	1,018.1	3,146	3.09	1,018.1	3,146	3.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	797.0	2,628	3.30	797.0	2,628	3.30	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	1,064.2	4,036	3.79	1,064.2	4,036	3.79	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	1,081.5	3,992	3.69	1,081.5	3,992	3.69	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	1,019.0	3,751	3.68	1,019.0	3,751	3.68	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	1,075.3	4,359	4.05	1,075.3	4,359	4.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	1093.98	4,845	4.43	1093.98	4,845	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	128.4	534	4.16	128.4	534	4.16	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		8,605.82	32,023		8,605.82	32,023		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16																			
17	Thirteen Month Average	0.00	-		661.99	2,463		661.99	2,463		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	University of Florida CT 1						Fuel Type : Natural Gas											
22	Dec-22	0.00	-	0.00	355.7	3,317	9.33	355.7	3,317	9.33	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	340.4	2,496	7.33	340.4	2,496	7.33	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	314.9	1,644	5.22	314.9	1,644	5.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	325.5	1,311	4.03	325.5	1,311	4.03	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	201.2	714	3.55	201.2	714	3.55	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	339.4	1,346	3.97	339.4	1,346	3.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	312.2	1,155	3.70	312.2	1,155	3.70	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	334.1	1,352	4.05	334.1	1,352	4.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	332.0	1,323	3.98	332.0	1,323	3.98	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	314.8	1,350	4.29	314.8	1,350	4.29	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	223.7	999	4.47	223.7	999	4.47	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	345.35	1,744	5.05	345.35	1,744	5.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	363.0	1,814	5.00	363.0	1,814	5.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		4,102.20	20,565		4,102.20	20,565		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36																			
37	Thirteen Month Average	0.00	-		315.55	1,582		315.55	1,582		0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance				
	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
1	Inventory Location	Bay Gas Storage			Fuel Type : Natural Gas															
2	Dec-22	1,185.2	9,546.6	8.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,375.7	10,105.8	7.35	
3	Jan-23	1,375.7	10,105.8	7.35	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,035.8	6,666.6	6.44	
4	Feb-23	1,035.8	6,666.6	6.44	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	511.5	3,093.8	6.05	
5	Mar-23	511.5	3,093.8	6.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	526.5	2,176.4	4.13	
6	Apr-23	526.5	2,176.4	4.13	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,325.6	4,021.6	3.03	
7	May-23	1,325.6	4,021.6	3.03	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	996.2	2,889.1	2.90	
8	Jun-23	996.2	2,889.1	2.90	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	817.6	2,258.0	2.76	
9	Jul-23	817.6	2,258.0	2.76	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	722.7	2,076.5	2.87	
10	Aug-23	722.7	2,076.5	2.87	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	765.0	2,273.7	2.97	
11	Sep-23	765.0	2,273.7	2.97	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	609.6	1,822.7	2.99	
12	Oct-23	609.6	1,822.7	2.99	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	991.7	3,036.6	3.06	
13	Nov-23	991.7	3,036.6	3.06	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,043.1	3,197.9	3.07	
14	Dec-23	1,043.1	3,197.9	3.07	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,194.4	3,556.5	2.98	
15	Thirteen Month Total	11,906.2	53,165		0.00	-	0.00	-	0.00	-	0.00	-	0.00	0.00	0.00	0.00	11,915.4	47,175.2		
16																				
17	Thirteen Month Average	915.9	4,090		0.00	-	0.00	-	0.00	-	0.00	-	0.00	0.00	0.00	0.00	916.6	3,628.9		
18																				
19																				
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	
21	Inventory Location	SGR (Southern Pines)			Fuel Type : Natural Gas															
22	Dec-22	307.6	2,471.3	8.03	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	406.0	2,906.2	7.16	
23	Jan-23	406.0	2,906.2	7.16	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	310.0	1,958.1	6.32	
24	Feb-23	310.0	1,958.1	6.32	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	131.7	800.4	6.08	
25	Mar-23	131.7	800.4	6.08	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	216.7	844.6	3.90	
26	Apr-23	216.7	844.6	3.90	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	326.5	956.0	2.93	
27	May-23	326.5	956.0	2.93	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	397.1	1,050.6	2.65	
28	Jun-23	397.1	1,050.6	2.65	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	378.6	969.4	2.56	
29	Jul-23	378.6	969.4	2.56	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	394.3	1,103.5	2.80	
30	Aug-23	394.3	1,103.5	2.80	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	383.5	1,156.2	3.01	
31	Sep-23	383.5	1,156.2	3.01	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	477.3	1,442.9	3.02	
32	Oct-23	477.3	1,442.9	3.02	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	464.5	1,459.1	3.14	
33	Nov-23	464.5	1,459.1	3.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	336.6	1,035.2	3.08	
34	Dec-23	336.6	1,035.2	3.08	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	310.1	921.9	2.97	
35	Thirteen Month Total	4,530.6	18,154		0.00	-	0.00	-	0.00	-	0.00	-	0.00	0.00	0.00	0.00	4,533.0	16,604.2		
36																				
37	Thirteen Month Average	348.5	1,396		0.00	-	0.00	-	0.00	-	0.00	-	0.00	0.00	0.00	0.00	348.7	1,277.2		

SCHEDULE B-18

FUEL INVENTORY BY PLANT

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:

COMPANY: Duke Energy Florida, LLC

- Projected Test Year 3 Ended 12/31/2027
 - Projected Test Year 2 Ended 12/31/2026
 - Projected Test Year 1 Ended 12/31/2025
 - Prior Year Ended 12/31/2024
 - Historical Test Year Ended 12/31/2023
- Witness: R. Anderson

DOCKET NO.: 20240025-EI

Line No.	Month and Year	Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
		MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
1	Inventory Location	Citrus						Fuel Type : Natural Gas											
2	Dec-22	0.00	-	0.00	7,219	66,419	9.20	7,219	66,419	9.20	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	7,180	49,749	6.93	7,180	49,749	6.93	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	6,575	34,331	5.22	6,575	34,331	5.22	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	5,963	28,689	4.81	5,963	28,689	4.81	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	5,709	23,456	4.11	5,709	23,456	4.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	6,261	28,896	4.61	6,261	28,896	4.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	7,332	29,973	4.09	7,332	29,973	4.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	7,586	34,968	4.61	7,586	34,968	4.61	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	7,057	30,522	4.32	7,057	30,522	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	7,489	33,434	4.46	7,489	33,434	4.46	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	7,493	35,278	4.71	7,493	35,278	4.71	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	5,676	30,875	5.44	5,676	30,875	5.44	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	7,168	33,846	4.72	7,168	33,846	4.72	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Thirteen Month Total	0.00	-		88,709.6	460,436		88,709.6	460,436		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	Thirteen Month Average	0.00	-		6,823.8	35,418		6,823.8	35,418		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit	MCF (000)	\$000	\$/Unit
21	Inventory Location	Osprey CC						Fuel Type : Natural Gas											
22	Dec-22	0.00	-	0.00	891	7,623	8.56	891	7,623	8.56	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	942	5,763	6.12	942	5,763	6.12	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	1,096	4,975	4.54	1,096	4,975	4.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	-	-	-	-	-	-	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	0	0	-	0	0	-	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	1,308	4,040	3.09	1,308	4,040	3.09	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	1,858	6,139	3.30	1,858	6,139	3.30	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	2,194	8,337	3.80	2,194	8,337	3.80	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	2,236	8,275	3.70	2,236	8,275	3.70	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	2,109	7,776	3.69	2,109	7,776	3.69	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	1,435	5,812	4.05	1,435	5,812	4.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	912	4,045	4.44	912	4,045	4.44	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	1,374	5,730	4.17	1,374	5,730	4.17	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Thirteen Month Total	0.00	-		16,354.1	68,515		16,354.1	68,515		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	Thirteen Month Average	0.00	-		1,258.0	5,270		1,258.0	5,270		0.00	-		0.00	0.00		0.00	0.00	

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: Aquilina, O'Hara

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Credit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Vision Florida Deferrals	407	1,670	0	567	1,103
2	DEF EVSC Deferral	407	0	0	0	0
3	DEF CR3 Dry Cask Storage	407	86,704	0	4,821	81,883
4	DEF DCS Contra Equity		(2,449)	0	0	(2,449)
5	CIS O&M Deferral	407	59,805	0	5,513	54,292
6	Misc. Wip - Fp Dist. Wids		844	0	0	844
7	Deferred Rate Case Expense		314	0	0	314
8	Contra Unamort Debt Purch Acctg		1	0	0	1
9	Def Project / Acq Exp		1,869	0	0	1,869
10	Oth Deferred Charges - Operation		175	0	0	175
11	SECI-Lakeland Intercon Upgrade		3,129	0	0	3,129
12	Misc Defer Debit Workers Comp		8,929	0	0	8,929
13	Straight Line Lease Defer DR		(5,183)	0	0	(5,183)
14						
15			155,808	0	10,902	144,907
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Supporting Schedules:

Recap Schedules: B-3

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: Aquilina, O'Hara

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Credit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Vision Florida Deferrals	407	2,238	0	567	1,670
2	DEF EVSC Deferral	407	0	0	0	0
3	DEF CR3 Dry Cask Storage	407	91,525	0	4,821	86,704
4	DEF DCS Contra Equity		(2,449)	0	0	(2,449)
5	CIS O&M Deferral	407	65,319	0	5,513	59,805
6	Misc. Wip - Fp Dist. Wids		844	0	0	844
7	Deferred Rate Case Expense		314	0	0	314
8	Contra Unamort Debt Purch Acctg		1	0	0	1
9	Def Project / Acq Exp		1,869	0	0	1,869
10	Oth Deferred Charges - Operation		175	0	0	175
11	SECI-Lakeland Intercon Upgrade		3,129	0	0	3,129
12	Misc Defer Debit Workers Comp		8,929	0	0	8,929
13	Straight Line Lease Defer DR		(5,183)	0	0	(5,183)
14						
15			<u>166,710</u>	<u>0</u>	<u>10,902</u>	<u>155,808</u>
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Supporting Schedules:

Recap Schedules: B-3

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 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year 12/31/2024
- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)

Witness: Aquilina, O'Hara

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Credit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Vision Florida Deferrals	407	2,805	0	567	2,238
2	DEF EVSC Deferral	407	1,851	0	1,851	0
3	DEF CR3 Dry Cask Storage	407	96,346	0	4,821	91,525
4	DEF DCS Contra Equity		(2,449)	0	0	(2,449)
5	CIS O&M Deferral	407	70,832	0	5,513	65,319
6	Misc. Wip - Fp Dist. Wids		844	0	0	844
7	Deferred Rate Case Expense		547	0	234	314
8	Contra Unamort Debt Purch Acctg		1	0	0	1
9	Def Project / Acq Exp		1,869	0	0	1,869
10	Oth Deferred Charges - Operation		175	0	0	175
11	SECI-Lakeland Intercon Upgrade		3,129	0	0	3,129
12	Misc Defer Debit Workers Comp		8,929	0	0	8,929
13	Straight Line Lease Defer DR		(5,183)	0	0	(5,183)
14						
15			<u>179,696</u>	<u>0</u>	<u>12,986</u>	<u>166,710</u>
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Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Duke Energy Florida, LLC
 DOCKET NO.: 20240025-EI

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Aquilina, O'Hara

Line No.	(1) Description	(2) Credit Account	(3) Balance at Beginning of Year	(4) Debits	(5) Credits	(6) Balance at End of Year
1	Misc Def Cr - Genl Acctg		10,044	0	0	10,044
2	Long Term Def Rev-OL		1,073	0	0	1,073
3	Reserve - MGP Sites		10,014	0	0	10,014
4	Other Deferred Credit Misc		21,062	0	0	21,062
5	S/L for Surplus Material		56	0	0	56
6	Bartow LTSA		2,180	0	0	2,180
7	Hines LTSA		3,137	0	0	3,137
8	Citrus County LTSA		3,594	0	0	3,594
9	Exec Cash Bal Plan		3,751	0	0	3,751
10	Deferred Prepaid EF - Lighting		150	0	0	150
11						
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18						
19			<u>55,061</u>	<u>0</u>	<u>0</u>	<u>55,061</u>
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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Type of Data Shown:

COMPANY: Duke Energy Florida, LLC

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

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

(\$000)

Witness: Aquilina, O'Hara

Line No.	(1) Description	(2) Credit Account	(3) Balance at Beginning of Year	(4) Debits	(5) Credits	(6) Balance at End of Year
1	Misc Def Cr - Genl Acctg		10,044	0	0	10,044
2	Long Term Def Rev-OL		1,073	0	0	1,073
3	Reserve - MGP Sites		10,014	0	0	10,014
4	Other Deferred Credit Misc		21,062	0	0	21,062
5	S/L for Surplus Material		56	0	0	56
6	Bartow LTSA		2,180	0	0	2,180
7	Hines LTSA		3,137	0	0	3,137
8	Citrus County LTSA		3,594	0	0	3,594
9	Exec Cash Bal Plan		3,751	0	0	3,751
10	Deferred Prepaid EF - Lighting		150	0	0	150
11						
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17						
18						
19			<u>55,061</u>	<u>0</u>	<u>0</u>	<u>55,061</u>
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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Type of Data Shown:

COMPANY: Duke Energy Florida, LLC

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

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

(\$000)

Witness: Aquilina, O'Hara

Line No.	(1) Description	(2) Credit Account	(3) Balance at Beginning of Year	(4) Debits	(5) Credits	(6) Balance at End of Year
1	Misc Def Cr - Genl Acctg		10,044	0	0	10,044
2	Long Term Def Rev-OL		1,073	0	0	1,073
3	Reserve - MGP Sites		10,014	0	0	10,014
4	Other Deferred Credit Misc		21,062	0	0	21,062
5	S/L for Surplus Material		56	0	0	56
6	Bartow LTSA		2,180	0	0	2,180
7	Hines LTSA		3,137	0	0	3,137
8	Citrus County LTSA		3,594	0	0	3,594
9	Exec Cash Bal Plan		3,751	0	0	3,751
10	Deferred Prepaid EF - Lighting		150	0	0	150
11						
12						
13						
14						
15						
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17						
18						
19			55,061	0	0	55,061
20						
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FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of 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 basis for determining desired balances.	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC			<input checked="" type="checkbox"/> Projected Test Year 3 Ended 12/31/2027
DOCKET NO.: 20240025-EI			<input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026
			<input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025
			<input type="checkbox"/> Prior Year Ended 12/31/2024
			<input type="checkbox"/> Historical Year Ended 12/31/2023

									(\$000)	Witness: Aquilina, O'Hara	
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
		Year	Reserve Balance Beg of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description of Charge	Charged to Operating Expenses		
1											
2	<u>Account 228.1 - Property Insurance</u>										
3	Unfunded Storm Damage Reserve - Retail	12/31/27	131,848	0	0	0	131,848	See Note	0		
4	Unfunded Storm Damage Reserve - Wholesale	12/31/27	9,199	0	0	0	9,199	See Note	0		
5											
6	Desired Balance: Duke Energy Florida self-insures its transmission and distribution lines against loss due to storm damage and other natural disasters. Pursuant to the 2021 Settlement										
7	Agreement approved by Order No. PSC-2021-0202-AS-EI DEF is authorized a \$132M (retail) storm reserve.										
8											
9											
10											
11											
12	<u>Account 228.2 - Injuries & Damages</u>	12/31/27	14,606	0	0	0	14,606	See Note	0		
13											
14	Desired Balance: DEF no longer self-insures for workers compensation. The balance in the reserve account relates to claims prior to July 2, 2012. DEF has not forecast any costs associated										
15	with the self-insurance workers compenstaion claims in the projected test years.										
16											
17											
18											
19	<u>Account 228.4 - Miscellaneous</u>										
20	Deferred Compensation	12/31/27	1,491	0	0	0	1,491	See Note	0		
21											
22	Environmental	12/31/27	903	0	0	0	903	See Note	0		
23											
24											
25	Desired Balance: The balance for deferred compensation is based on expected liabilities. The enviromental reserve is based on the estimated liability to clean up contaminated sites.										
26											
27											
28											
29											
30											
31											
32											
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34											
35											

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a schedule of 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 basis for determining desired balances.

Type of Data Shown:

Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	(1)	(2)	(3)	(4)	(\$000)		(7)	Witness: Aquilina, O'Hara	
					(5)	(6)		(8)	(9)
		Year	Reserve Balance Beg of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description of Charge	Charged to Operating Expenses
1									
2	<u>Account 228.1 - Property Insurance</u>								
3	Unfunded Storm Damage Reserve - Retail	12/31/26	131,848	0	0	0	131,848	See Note	0
4	Unfunded Storm Damage Reserve - Wholesale	12/31/26	9,199	0	0	0	9,199	See Note	0
5									
6	Desired Balance: Duke Energy Florida self-insures its transmission and distribution lines against loss due to storm damage and other natural disasters. Pursuant to the 2021 Settlement								
7	Agreement approved by Order No. PSC-2021-0202-AS-EI DEF is authorized a \$132M (retail) storm reserve.								
8									
9									
10									
11									
12	<u>Account 228.2 - Injuries & Damages</u>	12/31/26	14,606	0	0	0	14,606	See Note	0
13									
14	Desired Balance: DEF no longer self-insures for workers compensation. The balance in the reserve account relates to claims prior to July 2, 2012. DEF has not forecast any costs associated								
15	with the self-insurance workers compenstaion claims in the projected test years.								
16									
17									
18									
19	<u>Account 228.4 - Miscellaneous</u>								
20	Deferred Compensation	12/31/26	1,491	0	0	0	1,491	See Note	0
21									
22	Envrionmental	12/31/26	903	0	0	0	903	See Note	0
23									
24									
25	Desired Balance: The balance for deferred compensation is based on expected liabilities. The enviromental reserve is based on the estimated liability to clean up contaminated sites.								
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									

Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a schedule of 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 basis for determining desired balances.

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Line No.	(1)	(2)	(3)	(4)	(\$000)		(7)	Witness: Aquilina, O'Hara	
					(5)	(6)		(8)	(9)
		Year	Reserve Balance Beg of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description of Charge	Charged to Operating Expenses
1									
2	<u>Account 228.1 - Property Insurance</u>								
3		12/31/25	131,848	0	0	0	131,848	See Note	0
4		12/31/25	9,199	0	0	0	9,199	See Note	0
5									
6	Desired Balance: Duke Energy Florida self-insures its transmission and distribution lines against loss due to storm damage and other natural disasters. Pursuant to the 2021 Settlement								
7	Agreement approved by Order No. PSC-2021-0202-AS-EI DEF is authorized a \$132M (retail) storm reserve.								
8									
9									
10									
11									
12	<u>Account 228.2 - Injuries & Damages</u>								
13		12/31/25	14,606	0	0	0	14,606	See Note	0
14	Desired Balance: DEF no longer self-insures for workers compensation. The balance in the reserve account relates to claims prior to July 2, 2012. DEF has not forecast any costs associated								
15	with the self-insurance workers compenstaion claims in the projected test years.								
16									
17									
18									
19	<u>Account 228.4 - Miscellaneous</u>								
20		12/31/25	1,491	0	0	0	1,491	See Note	0
21									
22		12/31/25	903	0	0	0	903	See Note	0
23									
24									
25	Desired Balance: The balance for deferred compensation is based on expected liabilities. The enviromental reserve is based on the estimated liability to clean up contaminated sites.								
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Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of 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 basis for determining desired balances.	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC			<input type="checkbox"/> Projected Test Year 3 Ended 12/31/2027
			<input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026
			<input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025
DOCKET NO.: 20240025-EI			<input type="checkbox"/> Prior Year Ended 12/31/2024
			<input checked="" type="checkbox"/> Historical Year Ended 12/31/2023

									(\$000)	Witness: Aquilina, O'Hara	
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
	Year	Reserve Balance Beg of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description of Charge	Charged to Operating Expenses			
1											
2	<u>Account 228.1 - Property Insurance</u>										
3	Unfunded Storm Damage Reserve - Retail	12/31/23	107,890	51,569	(159,459)	0	0	See Note	365,936		
4	Unfunded Storm Damage Reserve - Wholesale	12/31/23	4,999	0	(1,499)	0	3,500	See Note	0		
5											
6	Desired Balance: Duke Energy Florida self-insures its transmission and distribution lines against loss due to storm damage and other natural disasters. Pursuant to the 2021 Settlement										
7	Agreement approved by Order No. PSC-2021-0202-AS-EI DEF is authorized a \$132M (retail) storm reserve. Pursuant to Order No. PSC-2021-0425-FOF-EI (2021 Rate Mitigation Agreement)										
8	DEF deferred collection of approximately \$24M in storm-related costs resulting in a reserve balance of \$108M as of December 31, 2022.										
9											
10											
11	<u>Account 228.2 - Injuries & Damages</u>	12/31/23	14,606	0	(2,271)	0	12,335	See Note	0		
12											
13	Desired Balance: DEF no longer self-insures for workers compensation. The balance in the reserve account relates to claims prior to July 2, 2012. DEF has not forecast any costs associated										
14	with the self-insurance workers compensation claims in the projected test years.										
15											
16											
17	<u>Account 228.4 - Miscellaneous</u>										
18	Deferred Compensation	12/31/23	1,491	0	(1,491)	0	0	See Note	0		
19											
20	Environmental	12/31/23	903	0	125	0	1,028	See Note	0		
21											
22											
23	Desired Balance: The balance for deferred compensation is based on expected liabilities. The environmental reserve is based on the estimated liability to clean up contaminated sites.										
24											
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

(\$000)							Witness: Panizza
	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Annual Period	<u>Account 190</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Account 281</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Account 282</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Account 283</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Account 283</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Net</u> Accumulated Deferred Income Taxes Dr(Cr)
1							
2	2019	888,867	(0)	(2,138,039)	(928,620)	(2,177,791)	
3	2020	884,610	(0)	(2,275,359)	(798,819)	(2,189,568)	
4	2021	902,271	(0)	(2,513,054)	(825,120)	(2,435,904)	
5	2022	976,947	(0)	(2,669,169)	(1,095,632)	(2,787,854)	
6	2023	939,911	(0)	(2,858,455)	(817,645)	(2,736,189)	
7	2024	976,947	(0)	(2,669,169)	(857,782)	(2,550,004)	
8	2025	976,947	(0)	(2,669,169)	(1,033,156)	(2,725,378)	
9	2026	976,947	(0)	(2,669,169)	(1,178,083)	(2,870,305)	
10	2027	976,947	(0)	(2,669,169)	(1,363,342)	(3,055,564)	
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Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMIS:
 COMPANY: Duke Energy Florida, LLC
 DOCKET NO.: 20240025-EI

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 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
 Projected Test Year 1 Ended 12/31/2025
 Prior Year Ended 12/31/2024
 Historical Year Ended 12/31/2023

(\$000)

Witness: Panizza

Line No.	(1) Annual Period ⁽¹⁾	(3) Beginning Balance	(4) Amortization	(5) Generated	(6) Ending Balance
1	2019	42,013	0	44,854	86,868
2	2020	86,868	0	58,961	145,829
3	2021	145,829	0	89,937	235,767
4	2022	235,767	441	(1,771)	233,554
5	2023	233,554	441	8,822	241,935
6	2024 ⁽²⁾	235,566	523	12,212	247,254
7	2025	247,254	1,012	1,032	247,275
8	2026	247,275	1,458	0	245,816
9	2027	245,816	2,497	55,635	298,954
10					
11					
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15					
16					

17 ⁽¹⁾ DEF considers 2022 the historical base year, as it is the first year in DEF's 2021 Settlement Agreement approved in Order No. PSC-2021-0202-AS-EI.
 18 However, 2019 through 2021 are provided for additional informational purposes.

20 ⁽²⁾ 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances.

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the data specified for leasing arrangements in effect during the test year and prior year.	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC		<input checked="" type="checkbox"/> Projected Test Year 3 Ended 12/31/2027
DOCKET NO. : 20240045-EI		<input checked="" type="checkbox"/> Projected Test Year 2 Ended 12/31/2026
		<input checked="" type="checkbox"/> Projected Test Year 1 Ended 12/31/2025
		<input checked="" type="checkbox"/> Prior Year Ended 12/31/2024
		<input type="checkbox"/> Historical Year Ended 12/31/2023

(\$000)

Witness: O'Hara, Goff

Line No.	(1)	(2)	(3)	(4)	(5)
1	Leasing Payments for prior year:				
2	Prior Year Ended 12/31/2024	73,679			
3					
4	Leasing Payments for test year:				
5	Projected Test Year Ended 12/31/2025	69,566			
6	Projected Test Year Ended 12/31/2026	70,950			
7	Projected Test Year Ended 12/31/2027	41,271			
8					
9	Leasing Payments, Remaining Life Contracts:				
10	Prior Year Ended 12/31/2024	354,894			
11	Projected Test Year Ended 12/31/2025	285,329			
12	Projected Test Year Ended 12/31/2026	214,379			
13	Projected Test Year Ended 12/31/2027	173,108			
14					
15	Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million				
16	Asset	Original Cost	Annual payment	Life of Contract	Disposition of Asset
17			Amounts in \$000		Provision for Purchase
18	Tiger Bay Land		426	08/29/2006 - 12/31/2045	No
19	DEF Corporate Headquarters	67,897	5,741	05/01/2007 - 04/30/2047	Yes
20	Shady Hills Tolling Agreement	184,000	26,712	04/01/2007 - 04/30/2024	Yes
21	Vandolah PPA	275,836	38,637	01/01/2019 - 05/31/2027	No
22	Coal Cars		15,461 *	09/01/2006 - 06/01/2030	No
23	Hamilton Solar - land	13,250	350 **	12/01/2015 - 05/31/2048	No
24	Lake Placid Solar - land	12,041	314 **	05/01/2019 - 12/31/2049	No
25	Columbia Solar - land	12,121	455 **	03/07/2019 - 08/15/2044	No
26	Charlie Creek Solar - land	17,416	526 **	08/10/2022 - 08/09/2047	No
27	Twin Rivers Solar - land	13,158	388 **	04/20/2020 - 06/17/2048	No
28	Bay Ranch Solar - land	20,736	493 **	04/25/2022 - 04/29/2053	No
29	Fort Green Solar - land	10,387	267 **	06/21/2021 - 06/20/2051	No
30					
31	* Varies over the life of the lease				
32	** Payments are subject to escalation rates and vary over the life of the lease.				
33					
34					
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36					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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:

<input checked="" type="checkbox"/> Projected Test Year 3 Ended	12/31/2027
<input checked="" type="checkbox"/> Projected Test Year 2 Ended	12/31/2026
<input checked="" type="checkbox"/> Projected Test Year 1 Ended	12/31/2025
<input checked="" type="checkbox"/> Prior Year Ended	12/31/2024
<input checked="" type="checkbox"/> Historical Year Ended	12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO.: 20240025-EI

Witness: O'Hara

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There are no Accounting Policy Changes affecting Rate Base for the test years and prior year.

Supporting Schedules:

Recap Schedules: